COMMERCIAL TRAVELLERS.

MEMORANDUM

SUMMARISING THE

REGULATIONS IN FORCE IN BRITISH POSSESSIONS AND PROTECTORATES AND FOREIGN COUNTRIES

WITH REGARD TO

BRITISH COMMERCIAL TRAVELLERS.

Presented to both Houses of Parliament by Command of His Majesty.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, Ltd., 34-40, Bacon Street, E.

And to be purchased, either directly or through any Bookseller, from
WYMAN and SONS, Ltd., Fetter Lane, E.C.,
and 32, Abingdon Street, Westminster, S.W.;
or OLIVER & BOYD, Edinburgh;
or E. PONSONBY, 116, Grafton Street, Dublin

1906.

[Cd. 3241.] *Price 6d.*

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on 24 February, 2020

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Commercial, Labour, and Statistical Department,
Board of Trade.

December, 1906.

A. WILSON FOX.

MEMORANDUM.

Summarizing the Regulations in force in British Possessions and Protectorates and in Foreign Countries with regard to British Commercial Travellers.

INTRODUCTORY NOTE.

The present Memorandum has been compiled with the object of showing in a summary form the regulations applicable to British commercial travellers which exist in British Possessions and Protectorates and in the principal Foreign Countries, the special taxes to which commercial travellers are liable, and the Customs treatment accorded to samples brought by them.

The information with reference to British Possessions and Protectorates has been obtained through the India Office and the Colonial Office and from the correspondents of the Board of Trade in the several Colonies where these have been appointed. The information with reference to Foreign Countries contained in the corresponding return issued in 1904 has been brought up to date from particulars collected in the Commercial Intelligence Branch of the Board of Trade, and has been revised by H.M. Representatives abroad.

Particulars in regard to the treatment in the United Kingdom of foreign commercial travellers and their samples are added in Appendix I.

I.—BRITISH POSSESSIONS.

BRITISH INDIA.

No special regulations or taxes exist in any Province of British India affecting British commercial travellers visiting India. Such travellers are not required to take out licences to carry on their calling. British India.

But foreigners other than officials are prohibited from entering the Manipur and Baghelkhand States without a pass from the Political Agent, or the Darbar. These passes are, however, given freely to respectable persons. In the Sirohi State all travellers have to take a guide with them, for the protection of life and property.

No concession in fares is allowed to commercial travellers on any Indian railway. They are allowed no special privileges in regard to their luggage or packages of samples on the following railways :—

Bengal Provincial Railway.
Howrah-Amta Railway.
Howrah-Sheakhalla Railway.
Bukhtiarpur-Bihar Railway.
Baraset-Basirhat Light Railway.
Assam Railway and Trading Co.
Jorhat State Railway.
Gwalior State Railway.

On the other railway systems in India commercial travellers are allowed to carry their luggage including packages of samples, at half the ordinary rate for parcels, at owner's risk (subject to a minimum charge of two annas on the East Indian, Bengal-Nagpur, Jodhpur-Bikanir, and Assam-Bengal Railways, and of four annas on the Darjeeling-Himalayan Railway), on production of a letter of authority from the Agent, the General Traffic Manager, or the District Traffic Superintendent of the railway concerned. On the Bombay, Baroda and Central India Railway, the Jodhpur-Bikanir Railway, and the Rajputana-Malwa Railway, this concession is only given in respect of the luggage or samples of commercial travellers representing watch makers, jewellers, spectacle-makers, or other similar firms. No free allowance is given by any passenger train on any railway ; and on the Bhavangar-Gondal-Junagad-Porbunder, Great Indian Peninsula, Southern Maratha and Nizam's Railways commercial travellers' luggage and samples are not carried at half parcel rates *by mail trains*. On the East Indian and Bengal-Nagpur Railways this concession is only allowed by mail trains when the distance travelled is not less than 250 miles.

There are no special Customs regulations in British India for the treatment of samples of merchandise. In the four maritime provinces of Madras, Bombay, Bengal and Burma, samples imported by commercial travellers are liable to import duty, if of commercial value, and are admitted free, if of no commercial value. A drawback of $\frac{7}{8}$ths of the duty paid on all articles imported is granted on exportation within three years, provided that the goods are identified to the satisfaction of the officer in charge of the Custom House at the port of final exportation. It is not necessary that the goods should be exported from the port at which they were imported. Under the orders of the Government of India, the provisions of section 50 (*a*)* of the Sea Customs Act are also waived

* This provides that no drawback shall be allowed on exported goods which are not included in the manifest.

in favour of articles exported with the owners as personal baggage. No special arrangements have been made for commercial travellers, whereby duty may be deposited or guaranteed with a view to the ultimate re-exportation of the goods.

In such municipalities and cantonments as levy octroi, samples of a taxable nature would be subject to that tax, and the importer would be entitled to a refund on exportation. Samples brought by commercial travellers to Ajmer-Merwara, however, are not liable to octroi. In Quetta (the only place in Baluchistan usually visited by commercial travellers) the following arrangement is in force :—

On arrival, a list of the articles is taken at the octroi office, and a sufficient sum is deposited by the importer to cover the payment of the octroi duty. When the importer wishes to export his goods, the unsold articles are again produced at the octroi office, and, on the list of transactions being compared with the original list, octroi is recovered on the articles sold, and the balance of the deposit returned to the importer. Exportation should take place within one month from the date of import.

In most Native States of India, duty is levied on the value of the samples actually sold, and the deposit taken for samples imported is returned if goods are not sold. Refund is allowed in Indore and Jaipur at the same post on exportation within seven days or within any other period which may be fixed ; in Bikanir and the Western Rajputana States, refunds are granted if the goods are exported within fifteen days or three months, respectively, of the date of import. The goods may be exported from any place within the States and by any route whether by rail or road. In Kashmir $\frac{7}{8}$ths of the duty is refunded on exportation, provided that the goods are satisfactorily identified, and that the duty exceeds Rs. 5. It is not necessary in Kashmir to export goods by the post at which they entered the State. In Baroda, samples brought by commercial travellers, and worth more than one rupee, are subject to Customs duty according to the rates in force in the State. In Karauli, a passport entitling a commercial traveller to free passage for his goods is issued free of charge and this pass is valid for 15 days ; but duty is charged on the expiry of this period. In Bharatpur a similar passport is issued, valid for one week. This period may, however, be extended to one month.

The Agent to the Governor-General in Baluchistan states that it might interest commercial travellers to know that the North Western Railway grants a rebate on goods exported to Persia, if despatched by the Nushki-Seistan trade route, and also on goods coming from Persia by that route and booked to Karachi or to the Punjab or the United Provinces.

Resident agents of British firms are not, as such, liable to any licence fees or taxes ; but they would, like other residents, be liable in the ordinary course to income-tax and to the usual municipal taxes (*e.g.*, house rate, water rate, carriage, dog or horse taxes, etc.), as levied in different towns. In Calcutta, resident agents of British firms are not required to pay the regular municipal licence-tax, unless the firm is a limited company carrying on business in Calcutta through these agents.

Few, if any, commercial travellers visit either the Kalat or Las Bela States, and there are no special regulations affecting commercial travellers in force in those States.

STRAITS SETTLEMENTS.

Straits Settlements.

There are no special regulations or taxes in the Straits Settlements affecting British commercial travellers or principals of firms travelling for business purposes, in the Straits Settlements, and no licences are required by them.

No import duties are leviable in the Straits Settlements except on spirits, wines, malt liquors, &c. Samples of spirits, wines and malt liquors if stored in a licensed warehouse are not subject to any duty, but are so subject if carried about and given away to intending purchasers. The samples of this class are as

a rule contained in small bottles and the quantity in the aggregate is often so unimportant that no duty is charged. No regulations exist as to exportation of samples.

Merchants who keep Licensed Warehouses are charged a fee of $120 (£14) annum.

CEYLON.

Ceylon.

No special regulations exist in Ceylon affecting commercial travellers, nor are licences required by them.

Samples of no commercial value brought by travellers are free of import duty. In the case of samples of value, the traveller makes a declaration as to their nature and value, stating that they are imported for purposes of trade only and not for sale. The traveller then either deposits the amount of duty leviable, which is refunded on the re-exportation of the samples, less the amount due in respect to any samples missing, or else produces the written guarantee of a well-known local firm that the samples will be exported within a specified period. In the latter case the samples are delivered free of duty, and at the expiration of the period specified, proof of shipment is required from the firm who supplied the guarantee. No period is fixed for exportation, but this varies in each case according to the desire of the traveller or the guarantee of the local firm. The samples may be exported from any port in Ceylon.

FEDERATED MALAY STATES.

Federated Malay States.

No regulations are in existence specially affecting any class of commercial travellers. No import duties are levied except on liquors and opium, and small quantities of the former brought by commercial travellers as samples are generally passed duty free.

On the railways commercial travellers holding first class tickets are allowed free 300 katis (400 lbs.) of personal luggage free, the ordinary allowance to first class passengers being 100 katis. On luggage in excess of this amount commercial travellers pay only half the ordinary excess luggage rates ; they are also charged only half the usual cloak room rates.

MAURITIUS.

Mauritius.

Commercial travellers or principals of firms visiting Mauritius are not subjected to any special tax or licence charge, provided they do not intend to dispose of any goods they may bring with them. A commercial traveller selling goods is required to pay the licence fee of 100 rupees (£6 13*s.* 4*d.*) per six calendar months fixed for a " commission merchant or agent who orders and receives imported goods on account of others whether such goods be imported in his own name or not." Samples of no commercial value are exempt from import duty, other samples are dutiable but arrangements exist whereby they may be delivered on deposit of the amount due as duty. This deposit is returned provided the goods are exported within three months, duty being retained for any parcel disposed of and not reshipped.

No special taxes or fees other than those in Colonial firms are imposed on resident agents of British firms.

SEYCHELLES.

Seychelles.

No special regulations exist in Seychelles affecting British commercial travellers or principals of firms visiting their customers, but under the local Rate Ordinance a commercial traveller may be rated in proportion to his term of residence in the Colony.

If a commercial traveller imports goods for sale in Seychelles, he must be licensed either as a wholesale or retail dealer.

The licence fee is half-yearly :—

	Rs.	£	s.	d.
For a wholesale dealer	125	(8	6	8)
For a retail dealer for sale of all goods except spirits, wine, beer, tobacco, gold and silver wares and opium	15	(1	0	0)
For sale of gold and silver wares	15	(1	0	0)
„ spirits, wine and beer	80	(6	13	4)
plus Rs. 20 (£1 6*s.* 8*d.*) for sale of spirits, &c., to be consumed on the premises				
„ tobacco	10	(0	13	4)
„ opium	100	(6	13	4)

Samples pay duty except when they have no value. If samples have not been unpacked, seven-eighths of the duty is refunded, provided the amount of the refund is not less than Rs. 5 (6*s.* 8*d.*), on exportation within three years from the date of importation. The duty is payable on all goods, samples of value included, upon importation.

Resident agents of British firms are liable to Income Tax, and to licence fees at the rates stated.

LABUAN.

Labuan.

No special regulations or taxes exist affecting travellers visiting the Colony, nor are they required to take out licences to carry on their calling.

Samples of tobacco, wine, spirit, and opium are liable to duty if brought in quantity but other goods are free from duty ; rebate can always be obtained from the Customs on exportation.

Licences to sell spirit, wine, and tobacco have to be obtained ; there are no other taxes except on house assessment and water rate.

BRITISH NORTH BORNEO.

British North Borneo.

There are no regulations existing specially affecting commercial travellers. No duty is charged on samples if of no commercial value ; if of commercial value duty would have to be paid on any sold, not otherwise, and a guarantee to pay the duty would be considered sufficient by the Customs. The goods could be shipped from any port in the State and any reasonable period would be allowed, say up to three months. No special taxes are imposed on resident agents of firms not domiciled in British North Borneo.

HONG KONG.

Hong Kong.

No regulations existing in Hong Kong specially affecting commercial travellers, nor are any special taxes payable by them. Hong Kong is a free port, and no Customs duty is therefore payable on samples or goods brought by commercial travellers.

BRITISH NEW GUINEA.

British New Guinea.

No regulations exist specially affecting the operations of commercial travellers or principals of firms visiting British New Guinea, or agents of British firms residing there.

Samples of no commercial value are not liable to duty, but duty is chargeable on samples of value. Drawback is allowed from any Customs port if exportation takes place within two years.

AUSTRALIAN COMMONWEALTH.

Australian Commonwealth.

Commercial travellers' samples are liable to the ordinary rates of import duty, but the amount may be deposited with the Customs for a period not exceeding six months, such amount being returned if the samples are exported within the prescribed time. A certificate to the effect that the duty has been paid or deposited will be recognised throughout the Commonwealth, if the samples can be readily identified on transfer. It is not necessary that the samples should be exported from the port at which they were imported, but application for refund (in cases where duty is deposited and goods are exported within six months of importation) with proof of exportation must be made to the collector at the port where the deposit was made. In cases where duty is paid outright, or deposited and not returned within six months, drawback of the full amount of duty is allowed on exportation of the goods beyond the limits of the Commonwealth.

The special conditions prevailing in the several States are as follows :—

Victoria.

Victoria.

There are no special regulations or taxes existing in Victoria affecting British commercial travellers visiting this State, nor are such travellers required to take out licences to carry on their calling.

On the Victorian railways, commercial travellers holding first class ordinary or periodical tickets are allowed 1½ cwt. of samples free of charge ; those holding second class periodical tickets are allowed 1 cwt. free. Any excess over these weights is carried at half ordinary parcel rates, with a minimum of 28 lbs. and maximum of 12½ cwt. No concession in the matter of fares is made to commercial travellers.

The resident agents of British firms are liable to Income Tax in respect to their own salaries, bonuses, commissions or earnings in Victoria. As agents they are liable also to assessment for their British firms in respect of the income or profit of those firms earned in Victoria. They are not liable to any licence fee.

New South Wales.

New South Wales.

No special regulations exist affecting commercial travellers, and licences are not required by them.

On the railways of New South Wales commercial travellers are entitled to a free allowance of 2 cwt. of luggage if first class passengers and 1½ cwt. if second class, provided that they travel with samples only in packages properly marked, and not with stock for sale. Commercial travellers between Sydney and Adelaide, Melbourne or Brisbane are allowed 1½ cwt. of samples free if they travel first class and 1 cwt. if second class. Commercial travellers holding season tickets (annually, half-yearly, quarterly, or monthly) may compound for the payment of excess fees on their samples for the same periods.

Resident agents of British firms would be liable to income tax at the rate of 6*d.* in the £ on incomes above £200.

QUEENSLAND.

Queensland.

There are no regulations or licences of any kind required for commercial travellers.

There are certain privileges accorded to commercial travellers on the Queensland railways, in the way of reduced rates for season tickets, and they are allowed 168 lbs. of free luggage in the first class, and 112 lbs. in the second class, these quantities to include personal luggage.

Resident agents of British firms in Queensland are not affected by any other taxes or licence fees except the ordinary business licence of £2.

SOUTH AUSTRALIA.

South Australia.

Commercial travellers are not taxed, they are not subject to any special regulations, nor are licences necessary.

No special privileges are accorded to commercial travellers so far as railway fares are concerned. The following are the special conditions relating to baggage :—

Commercial travellers with first class tickets are entitled to carry 1½ cwt., and those holding second class tickets 1 cwt., of luggage (samples and personal luggage included) free, by the same train as they travel, any excess must be conveyed at full parcel rates on the outward journey, and free on the return journey when the receipt given at the station of original departure is produced. The allowance is only made when the samples are booked by passenger, not goods train. The department reserves the right to require a traveller to produce an authority from the firm he represents. Samples can be booked through, and the journey may be broken by the traveller with his samples, on his so arranging at the station from which he starts provided he travel by the same train. When sent on break of journey note, samples are conveyed at owner's risk.

WESTERN AUSTRALIA.

Western Australia.

There is no legislation in Western Australia regulating or taxing commercial travellers.

There are no fees or taxes payable by commercial travellers, unless the individuals acting as such, sell under an auctioneer's licence or sell spirituous liquors, in which case the fees appertaining to each would have to be paid.

On the railways commercial travellers are allowed free of charge, personal luggage and samples :—

For each first class ticket, 2 cwt.

Do. second do. 1½ cwt.

All excess weight of luggage over and above the weight allowed free will be charged parcels rates (minimum 1 cwt.), but on the return journey bicycle and overweight samples accompanied by travellers will be conveyed free on production of the outward receipt.

TASMANIA.

Tasmania.

No record can be found of any tax or any provision as to a licence being necessary.

Every commercial traveller journeying on the Tasmanian Government Railways is allowed to take 112 lbs. as samples or luggage free of charge the

same as ordinary passengers. Commercial travellers holding a first class annual season ticket available from any station to any station are allowed 2 cwt. of luggage free. On every 56 lbs. or fraction of 56 lbs. above this weight, for every 50 miles or fraction of 50 miles, the charge is 6*d*. On the Strahan-Zeehan Line the charge on every 56 lbs. or fraction of 56 lbs. above this weight is 1*s*.

As regards resident agents of firms not domiciled in the Colony it is to be noted that there is an Importer's Licence of £10 per annum payable at the State Treasury.

NEW ZEALAND.

Commercial travellers whether representing one or more firms are required, on arrival in New Zealand, to pay a deposit—usually about £5—as a guarantee that the Income Tax due on the business done in the Colony will be paid. The deposit is held until the traveller is in a position to furnish a return of the total business resulting from the visit, when an adjustment is made by refund if the deposit exceeds the tax payable, or by a claim for the balance of tax if the deposit is less than the amount payable. The assessment is made in accordance with the provisions of Section 12, Subsection 6 of "The Land and Income Assessment Act, 1900" as amended by Section 3 of the Amending Act, 1903. New Zealand.

The traveller on his arrival also receives a warrant permitting him to exercise his calling. The warrant is issued free on the payment of the deposit. The penalty for carrying on business without the warrant is not less than £2, nor more than £50.

Principals of firms travelling to take orders or to visit their customers are subject to the same provisions as their representatives or agents. They are required to pay a deposit and take out a warrant. Section 12 (1) of the Act referred to, enacts that "It shall not be lawful for . . . any non-resident trader to carry on business unless he is the holder of a warrant in that behalf from the Commissioner or a Collector of Customs."

On New Zealand railways commercial travellers are allowed 112 lbs. of luggage and samples free of charge, any excess over that up to 10 cwt. being charged at 6*d*. for every 56 lbs. or fraction of 56 lbs. for every 50 miles or fraction of 50 miles, being half the rate charged to the ordinary public.

Duty is to be paid or secured on all samples of sufficient value for duty, including odd gloves, boots, and the like, which are to be treated as of half the value of the complete articles. If a traveller signifies his intention to export his samples he may be permitted to pass a "sight entry," examine the samples and assess the value thereof with the Examining Officer; a sufficient deposit, calculated to the nearest pound above the duty, has to be taken, and a reasonable time fixed within which a certificate of exportation is to be produced. In default of such production, the amount deposited is forfeited. A duplicate of the sight entry, with an examination account and with these particulars stated thereon, is given to the traveller, who is told that, in order to secure the return of his deposit, he must produce his samples to the Examining Officer at the final port of departure from the Colony, for examination and comparison with the sight entry, and obtain from him a certificate of exportation, to be given upon the duplicate sight entry. The above regulations are to apply only to samples in quantities not greater than are absolutely necessary for exhibiting the class of goods the traveller is desirous of taking orders for; anything beyond this is to be treated as merchandise, and entered for in the usual way.

Resident agents of British firms are not subject to any licence fee for income-tax purposes. In their own private assessments they are entitled to an exemption of £300, the same as any other resident. Non-resident taxpayers are not entitled to an exemption, but otherwise the British firm is taxed in the

same manner as a local firm, the resident agent making an annual return showing the income derived in the Colony on behalf of his principals. The tax charged to commercial travellers and resident agents on behalf of their principals is at the same rate as to a local taxpayer.

FIJI.

Fiji.

No licences are required by commercial travellers visiting the Fiji Islands, and no special regulations exist affecting their operations. Samples are liable to duty in the ordinary way, but three-fourths of the amount paid is allowed as drawback on their re-exportation, provided this takes place within three years; goods may be shipped from any port of entry (not necessarily that by which they entered) and obtain drawback.

FALKLAND ISLANDS.

Falkland Islands.

No regulations or restrictions whatever exist affecting commercial travellers.

SOUTH AFRICAN CUSTOMS UNION.

South African Customs Union.

Duty is usually charged at the first port of entry into the South African Customs Union on all samples of commercial value brought into the country by commercial travellers. Sometimes a deposit is accepted in lieu of duty, such deposit being refunded on exportation of samples, but in this case the samples must be exported at the port of original entry where the deposit was taken. If the commercial traveller wishes to visit any Colony in the Customs Union, other than that in which he has landed, he has to provide himself with a Schedule in due form (*see* Appendix II.), and also to make out Customs Union Forms "A" and "B" (*see* Appendix II.). This done he can proceed to any part of the Customs Union without further payment, the only condition being that should he dispose of any of his samples the particulars of such sale must be endorsed by him on the Schedule, so that the Colony in which the sale took place may receive its share of the duty originally collected.

CAPE COLONY.

South African Customs Union—Cape Colony.

All commercial travellers visiting Cape Colony are required to take out licences, but the particular licence they may require depends upon the nature of their operations. A licence of £25 per annum available from the 1st January to the 31st December, or one of £12 10*s*. available from the 1st July to the 31st December, is required by all persons other than importers who sell or offer for sale by sample or otherwise goods of a firm whose place of business is not in Cape Colony. An agent holding a single licence may sell the goods of any number of firms; agents for local firms are allowed the usual small samples without holding a liquor licence.

If, however, the commercial traveller be domiciled in the Colony for any length of time and is importing goods to the value of at least £1,200 in any year he need only take out an importers' licence, the cost of which is £12 per annum or from July 1st to December 31st, £6.

If the commercial traveller or agent is a direct representative of a joint stock company and is authorised by power of attorney to act for the company, he is liable to pay the licence required of a joint stock company which is 1*s*. per £100 of the whole of the subscribed capital of the company.

In the case of principals of firms travelling to take orders they require the same licence as an agent, but if they are merely visiting customers a licence is not essential although it is recommended that they should obtain a licence in their own interests.

Commercial travellers may on production of proof that they are regularly and exclusively employed in that capacity be furnished with a permit to travel first class with second class ordinary tickets.

As regards their samples excess weight is charged at half ordinary excess luggage rates provided the samples are for display only and not for sale and accompany the owner.

NATAL.

South African Customs Union—Natal.

A commercial traveller "being the agent or representative who in Natal solicits orders for the purchase of the goods or things of any person, firm or company, which does not itself carry on a licensed business and also have a licence in Natal" is required to take out an annual licence bearing a stamp value £10. All licences expire on December 31st; if taken out after June 30th £6 only is charged.

Commercial travellers representing more than one firm do not require to take out more than one licence. Principals of firms travelling to take orders would be regarded as commercial travellers or representatives, but if they came merely to visit their customers, not to solicit orders, they would not, apparently, be required to take out a licence.

On the Natal Government Railways commercial travellers on production of credentials, are allowed double the weight of free luggage granted to ordinary passengers and excess weights are charged at half parcels rates. Their luggage must consist of personal luggage, or samples intended solely for display and not for selling purposes.

Such luggage may be booked through to ultimate destination, but it must accompany the passenger and not precede or follow him.

As regards taxes payable by resident representatives of firms and companies not domiciled in Natal "an agent (not being a commercial "traveller) whether law agent, forwarding agent, broker, land and estate "agent, or other agent" is required to take out an annual licence bearing a stamp value £5.

"A joint stock company, being any company, syndicate or association of "persons, having its capital divided into shares for the transfer of which the "express consent of all the members is not necessary and carrying on its "business, or any part thereof, or having any office or place of business within "the Colony," must take out an annual licence, bearing stamps of the value of £1 (not however in any case exceeding £50 or being less than £1) for every £1,000 or fraction of £1,000 of paid up capital. If any company proves that its total receipts within the Colony for the half year preceding have not exceeded £1,000, stamp duty shall not exceed £10. If total receipts have not exceeded £2,000, duty shall not exceed £20.

N.B.—Licences of all kinds expire on December 31st of the year in which they are taken out; provided, however, that a stamp of three-fifths of the value specified shall be sufficient for licences duly taken out on and after July 1st in any year.

TRANSVAAL.

South African Customs Union—Transvaal.

The Transvaal Ordinance No. 23 of 1905, which repeals the provisions of Ordinance No. 50 of 1902, imposes a licence duty on agents and representatives in the Transvaal of manufacturing or trading establishments carrying on business outside that Colony. These terms include "any person who in any "way advertises or holds himself out as the authorised representative or agent "of such manufacturing or trading establishment outside the Colony, and who "solicits, receives or takes orders for the sale or supply of goods by such

" manufacturing or trading establishment to persons in the Colony " : they do not, however, include persons liable to licence duty as general dealers, *i.e.*, who re-sell such goods from stock. The amount of the licence duty payable by agents of firms not domiciled in the Transvaal is £10 per year or £6 per half-year ; in the case of licences issued at dates other than the commencement of the year or half-year, a proportionate charge is made for the period up to the 30th June or 31st December.

Commercial travellers, on production of credentials, are allowed double the weight of free luggage granted to ordinary passengers, and excess weights are charged at half parcel rates. Their luggage must consist of personal luggage or samples intended solely for display and not for selling purposes. Such luggage may be booked through to ultimate destination, but it must accompany the passenger, and not precede or follow him. The luggage may be delivered to the passenger at any station where he intends breaking his journey upon the handing in of his luggage ticket. When proceeding to a further station with his luggage, his luggage ticket will be returned to him after having been duly endorsed. For the purpose of this regulation, managers, partners, agents or resident representatives of commercial houses travelling for business purposes will not be considered as commercial travellers.

Commercial travellers who desire to dispose of their samples must first obtain a travelling trader's (not domiciled in the Transvaal) licence. The cost of this licence is £30 per annum or £8 5*s*. a quarter.

General dealers, *i.e*, " any persons who carry on a trade or business in any " shop, store, or fixed place where goods are sold or offered or exposed for sale," pay taxes according to aggregate sales of the preceding year, as follows :—

Aggregate sales not exceeding £10,000	...	Yearly, £5 ;	half-yearly, £3.
„ „ exceeding £10,000	...	„ £10 ;	„ £6.

ORANGE RIVER COLONY.

South African Customs Union—Orange River Colony.

Commercial travellers, whether British or foreign, must be provided with a licence of £5 for three months. Under that licence a commercial traveller can represent and take orders for one or more firms. Principals of firms travelling for the purpose of taking orders fall under exactly the same conditions as their agents.

Commercial travellers regularly and exclusively employed by a firm in that capacity may on production of proof to the Traffic Manager's satisfaction be furnished with a permit to travel first class with a second class ordinary ticket. The permit is available for a period not exceeding three months from date of issue. Not more than three permits will be issued to any one firm except on production of evidence satisfying the General Manager that it is actually necessary to provide for a greater number of commercial travellers. This concession does not apply to managers, partners, agents or resident representatives of firms who travel as commercial travellers. Travellers are allowed the free conveyance of double the weight of samples, including personal luggage, granted to other passengers, according to the class they travel, that is, a commercial traveller holding departmental permit, entitling him to travel first class, when in possession of a second class ordinary ticket, will be allowed free conveyance of 200 lbs. Excess weight is charged at half parcels' and passengers' excess luggage rates, provided such samples are *bonâ fide* display only, and not for sale, and accompany the owner.

Resident agents of British firms taking orders for the firms which they represent are liable to the same regulations, licences and fees as commercial travellers, but when they keep a certain stock on hand, of which they dispose as occasion arises, they have to be provided with the ordinary shopkeepers' licence.

ST. HELENA.

St. Helena. No special regulations exist affecting commercial travellers who may visit St. Helena, and no licences are required except for the sale of wines, spirits, and beer.

Samples of wines, spirits, and beer are liable to duty ; other goods pay a small wharfage charge only. No rebate is allowed on subsequent exportation.

SOUTHERN NIGERIA.

Southern Nigeria. No licences are required by commercial travellers visiting Southern Nigeria, and no special taxes exist. Resident agents dealing in spirits are obliged to take out spirit licences, and gunpowder and shot are sold under certain restrictions.

Samples of merchandise brought into the Colony are free of duty provided a guarantee is given that such samples will be exported in due course from the Colony, or that entries will be passed and duty paid on all articles sold or disposed of by the traveller whilst in the Colony.

The Customs Officer in charge of the first port at which samples are entered causes a list of such samples to be prepared, stating thereon whether they are of commercial value or not ; this list is vised at each successive port of entry visited by the traveller, and the duty on those missing is collected in accordance with the tariff, provided they are of commercial value, otherwise free entry is passed.

Great care is exercised by the Officer in charge of the last port visited in seeing that all shortages have been properly accounted for, and to see that those remaining are exported from the Colony.

Bills of Entry need only be passed for shortages. If in the opinion of the European Officer such samples are of commercial value duty must be paid, otherwise free entry need only be passed. Provided the list of samples exported correspond with the list of samples imported, no entries need be passed.

The commercial traveller is required to give a written guarantee that entries will be passed and duty paid on all articles sold or disposed of by him whilst in Southern Nigeria.

GOLD COAST.

Gold Coast. No special regulations or taxes exist in regard to commercial travellers visiting the Colony, and no licences are required by them.

No privileges are accorded to commercial travellers on the railway.

Samples of no commercial value, as well as samples of commercial value, if *bonâ fide* samples, and evidently not for sale, are not charged duty.

Resident agents of British firms are not liable to taxes or licence fees, except in respect of trade in spirits and powder.

SIERRA LEONE.

Sierra Leone. There are no special regulations affecting commercial travellers in this Colony.

There are no privileges accorded to commercial travellers on the railways of Sierra Leone.

Samples brought by commercial travellers, if of no commercial value, are not liable to duty, but duty is levied on samples of value. Duty may be deposited in view of exportation. The goods must be re-exported from the port at which imported, or to which permitted to be removed. If duties are secured by a deposit, exportation must take place within three months; if by a perfect entry, at any time.

No special taxes or licences exist for commercial travellers or resident agents. Some trades require a licence, *e.g.* :—

	£	*s.*	*d.*
In the Colony—			
Chemists	4	0	0
Hawkers	0	7	6
	£	£	
Liquor—in Freetown	75–50		
„ without Freetown	30–20		
In the Protectorate—	£	*s.*	*d.*
Hawkers	0	7	6
Store Licence	1	0	0
Spirit „	4	0	0

The rates given above are the rates per annum.

GAMBIA.

Gambia.

No special regulations or taxes exist affecting commercial travellers, whether they represent more than one firm or not, neither are there any regulations affecting principals of firms travelling for business purposes.

There are no special Customs regulations affecting samples. All samples of commercial value pay the usual Customs duty if sold in the Colony. Samples are generally allowed to be imported and exported free of duty upon examination by the Customs authorities.

Resident agents are required, according to the nature of their business, to take out certain licences, *e.g.*, the cost of a licence to trade at a factory, *i.e.*, a station where produce is collected for direct export, or where the licensee employs six or more sub-traders, is £10, lower rates being charged in cases where fewer sub-traders are employed and for sub-traders themselves.

Special rates of licence are charged for the sale of spirits, arms, and ammunition.

DOMINION OF CANADA.

Dominion of Canada.

Samples such as are carried by commercial travellers, together with the trunks and other packages containing them (except when of no "commercial value") are subject to the ordinary Customs duty, but not to special duty in addition thereto. Customs officers may allow rebate of duty under the Preferential Tariff on samples of British origin arriving from any British Country, upon declaration of the traveller.

Commercial travellers are required to deliver to the Customs officer for entry purposes an Invoice or statement in detail, showing the price (wholesale) of each sample as sold for home consumption; such Invoice or statement shall be attested by the traveller, and the quantities of such samples shall be duly checked by the Customs officer and proper duty paid thereon before delivery.

Imported samples (not Canadian produce or manufacture) are subject to duty at each time of importation: Provided, however, that the trunks in which samples are contained may be admitted free after payment of duty on first importation, if identified to the satisfaction of the Customs officer.

Cards, portfolios, pasteboard boxes or other coverings containing cut samples of cloth, edgings, textile fabrics, buttons of various patterns, and other articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty; the term "no commercial value" does not, however, apply to portfolios, boxes or other coverings used in displaying samples, when susceptible to other use or having a saleable value.

New Brunswick.

New Brunswick.

No special regulations exist in New Brunswick affecting British commercial travellers visiting the provinces, or are license fees required from them.

Commercial travellers belonging to the Commercial Travellers' Association, the annual subscription to which is $10 (£2 1*s.* 1⅓*d.*), are allowed a special rate of 2 cents (1*d.*) per mile on the Inter-Colonial Railway, and 2¼ cents (1⅛*d.*) on the Canadian Pacific, with 300 pounds' weight of luggage free on presentation of card of nomination.

Resident agents of British firms are not subject to other than the ordinary municipal taxes chargeable in the cities or towns in which they live.

North-West Territories.

North-West Territories.

No territorial legislation exists regulating or taxing commercial travellers except those selling intoxicating liquors. Travellers taking orders for intoxicating liquors must obtain a licence at a cost of $210 (£43 3*s.* 4*d.*) per annum.

Prince Edward Island.

Prince Edward Island.

Commercial travellers and all traders not permanently residing in the province of Prince Edward Island, who sell goods other than intoxicating liquors, or canvas for orders, are required to pay to the provincial trustees a licence fee of $20 (£4 2*s.* 2⅔*d.*), which covers the payor's operations for 12 months.

No special regulations exist regarding commercial travellers representing more than one firm.

Principals of firms taking orders are treated as commercial travellers, but if simply visiting their customers without soliciting orders no tax is imposed.

In cases of commercial travellers selling liquors, or soliciting, or canvassing for liquors, the annual licence fee payable is $200 (£41 2*s.* 2⅔*d.*).

Agents representing companies whose principal office or organisation is not within the province are subject to annual taxes at the following rates:—

	$	£	*s.*	*d.*
Fire Insurance Companies	150	(30	16	8)
Life „ „	225	(46	5	0)
Accident and Guarantee Companies ...	50	(10	5	6⅔)
Trust, Loan or Building „ ...	225	(46	5	0)
Banks	200	(41	2	2⅔)
Telegraph Companies	375	(77	1	8)
Electric and Gas Companies	100	(20	11	1⅓)
Express Companies	150	(30	16	8)
All other incorporated Companies and Associations	100	(20	11	1⅓)

Quebec.

Quebec.

An Act has been passed by the Quebec Legislature which provides that any person not residing in Quebec, acting as a commercial traveller by soliciting or taking orders for, or selling goods other than intoxicating liquors, or by

advertising or offering such goods for sale, by sample catalogue or price list, for a person, firm or corporation having no place of business in Canada, shall first obtain a licence therefor from the collector of provincial revenue for the district in which he begins his operations in the province.

Each such licence shall mention the name of the licensee and the name and address of each person, firm or corporation whom or which he represents.

Such licence is granted for six months, and expires on the first day of the month of May, or of November (as the case may be), subsequent to its issue.

Such commercial travellers shall be obliged to make and sign a solemn declaration before a person authorized to receive affidavits in the Province, giving the name and address of the commercial house they represent, the nature of the business, and whether he solicits orders from the wholesale or retail trade, or from both, or from the consumer.

The cost of the semi-annual licence referred to is, in the case of travellers dealing with the wholesale trade only, 50 dollars (£10 5*s.* 6$\frac{2}{3}$*d.*), in the case of those dealing with the retail trade 100 dollars (£20 11*s.* 1$\frac{1}{3}$*d.*), and in the case of those dealing with the consumer 200 dollars (£41 2*s.* 2$\frac{2}{3}$*d.*). It is provided, however, that a commercial traveller taking orders for machinery, plant, tools and supplies for factories, when such articles cannot be procured in the provinces of Quebec, shall, though dealing with the consumer, pay only 50 dollars (£10 5*s.* 6$\frac{2}{3}$*d.*) for a licence.

On the Inter-Colonial railway, commercial travellers belonging to the Commercial Travellers' Association are allowed to travel at the rate of 2 cents (1*d.*) per mile with 300 pounds of baggage free. On the Grand Trunk, Canadian Pacific, and other railways, the rate is 2$\frac{1}{4}$ cents (1$\frac{1}{8}$*d.*) per mile and the same amount of baggage.

Ontario.

Ontario.

No regulations exist in Ontario governing the operations of commercial travellers, nor are any licences required.

Manitoba.

Manitoba.

No special regulations exist in Manitoba affecting commercial travellers visiting the province, nor are any taxes imposed or licences required. A commercial traveller belonging to one of the Canadian Travellers' Associations, the fee for joining which is $10 (£2 1*s.* 1$\frac{1}{3}$*d.*) per annum, is accorded special privileges, such as reduction in fares and increased amount of free luggage (300 pounds' free luggage is allowed to members of association) on the railways; the weight of the trunks is included in this allowance.

Resident agents of British firms are not liable to any other taxes than such as are imposed on residents of the country (*e.g.*, taxes on offices and sample rooms).

Nova Scotia.

Nova Scotia.

No special regulations exist in Nova Scotia affecting commercial travellers visiting the province, with the exception that there is an Act which provides that every incorporated company carrying on business in the province is liable to pay an annual registration fee; an incorporated company, whose commercial travellers regularly solicit orders in the province, comes under the provisions of this Act. The registration fee is graduated according to the amount of nominal capital, the fee for companies not incorporated by or under the legislature of Nova Scotia, or of the Parliament of Canada, being double that of those that are so incorporated.

No licence fees are imposed by the municipalities of Nova Scotia on commercial travellers, except on representatives of foreign firms soliciting orders for custom-made clothing; such a law imposing a licence fee exists in the cities of Halifax and Sydney.

Agents of British firms resident in the province not coming under the Incorporated Companies Act are not liable to any tax or licence fee as such.

British Columbia.

British Columbia.

An act was passed in British Columbia on 8th April, 1905, enacting that no commercial traveller, agent, or other person not being a resident of British Columbia shall take or solicit orders either for themselves or any other person for any goods, wares, merchandise, or other effects to be imported into British Columbia as the result of such orders unless he shall have taken out a licence. This licence costs, in the case of all persons taking or soliciting orders for liquors, cigars, or both, $100 (£20 11*s.* 1⅓*d.*) for every six months, and in the case of persons taking or soliciting orders for any other classes of goods $50 (£10 5*s.* 6⅔*d.*) for every six months. Unlicensed persons taking orders are liable to a penalty not exceeding $100 (£20 11*s.* 1⅓*d.*) in addition to the amount of licence fee payable. Licences issued under the Act do not empower the holder to carry a stock of goods for sale in British Columbia.

NEWFOUNDLAND.

Newfoundland.

No special regulations exist affecting British commercial travellers visiting the Colony, nor are they required to take out any licence or pay any special fees.

Samples of no commercial value, such as specimens of wall paper, textiles, &c., when in small strips or squares, are not subject to duty ; but if the samples form articles which may be sold, such as samples of hardware, ready-made clothing, leatherware, jewellery, &c., they are dutiable. Duty leviable on samples may be deposited at the port of importation. Upon re-exportation, a refund claim with export entry attached is taken by the exporter, and upon its return to the port of shipment with the landing certificate duly signed by the Collector of Customs of the port to which exported, the duty is returned. To be entitled to refund of duty, goods must be exported within one year.

No special taxes are charged on resident agents of British firms.

BERMUDA.

Bermuda.

No special regulations or taxes exist in Bermuda, affecting British commercial travellers visiting the Colony. Such travellers are not required to take out a licence to carry on their calling. No regulations exist regarding commercial travellers representing more than one firm, or principals of firms travelling.

Samples brought by commercial travellers, if of commercial value, are liable to duty in this Colony, they being as a rule subject to *ad valorem* duty at five per cent ; no duty becomes payable if they are of no commercial value. There are no regulations on the subject, but arrangements exist by which the duty may be deposited in view of re-exportation, and the samples can, if desired, be shipped at either of the Colony's two ports, Hamilton or St. Georges. The period within which the re-exportation must take place is not limited, but any deposit made, is, as a rule, adjusted within two months of the date of importation.

Resident agents of British firms are not liable to any special taxes or licence fees.

BRITISH HONDURAS.

British Honduras.

Commercial travellers carrying on operations in British Honduras must take out a licence, the fee for which is $10 gold (£2 1*s.* 8*d.*).

Samples of no commercial value are not liable to duty. The duty on samples of commercial value may be either deposited or guaranteed, and the goods re-exported from any port with the permission of the Customs authorities, no time limit being fixed.

BAHAMAS.

Bahamas.

No special regulations exist affecting commercial travellers and no licences are required by them in the Bahamas.

Samples of no commercial value are admitted duty free; in the case of other samples brought by commercial travellers the amount of duty leviable must be deposited, a refund being granted on the re-exportation of the goods.

No special licence fees or taxes are imposed on resident agents of British or foreign firms in the Bahamas.

JAMAICA.

Jamaica.

No special regulations or taxes exist in Jamaica affecting commercial travellers, and no licences are required by them.

Samples brought by commercial travellers into the Colony are liable to duty, except in cases where such samples are what are termed "cut samples," which are of no commercial value. Samples are generally invoiced at a reduction of 25 per cent. in value; this concession is based on the consideration that samples, if and when they go into local consumption, are not of the same value as when first imported, in consequence of the deterioration that takes place in making use of them to secure orders. Samples are generally admitted on deposit of the duty involved, *plus* ten per cent. of such duty, being made. Such deposit is returned when the goods are exported. Goods imported and delivered under deposit may be exported at any port of the Island and the return of the deposit secured, provided that notification is made in time to the Collector at the port of importation to allow of his advising the Collector at the port from which the goods are to be exported, of the particulars of the transaction.

When packages of samples are reported on the ship's manifest it is necessary to clear such manifest by the passing of *in transitu* (*i.e.*, import and export) warrants at the time the goods are being imported. When samples are brought as passengers' baggage the passing of warrants is not necessary. The usual time allowed for the exportation of samples is six months.

As regards taxes payable by resident agents of British firms, it is to be noted that a licence is imposed on the following trades and business at the annual rates stated :—

	£	s.
Merchant—General Factor or Wholesale Dealer	12	10
Storekeeper—Commission Agent, Auctioneer	7	10
Retailer—If the premises in which the business is carried on are of the annual value of £20 and upwards	5	0
If the premises in which the business is carried on are under the annual value of £20 and above £10 ...	2	10
If the premises in which the business is carried on are under the annual value of £10	1	0

ST. LUCIA.

St. Lucia.

No special regulations or taxes are in force affecting British commercial travellers visiting the Colony, nor are licences required by them.

Samples brought by commercial travellers are not liable to import duty if of no commercial value; nor are they, even if of value, provided they are intended solely for purposes of exhibition. The custom is for the revenue department to satisfy themselves of the extent and quantity of the samples brought in, and to see that they are shipped with the agent on his departure from the Colony. Any goods found to be short on the outward tally are liable to duty at the ordinary tariff rates.

No taxes or licences are imposed upon traders in St. Lucia.

ST. VINCENT.

St. Vincent. No special regulations exist in St. Vincent affecting British commercial travellers visiting the Island, nor are any special taxes imposed upon them, or on resident agents of British firms. Import duty on samples brought by commercial travellers is payable only if they are disposed of in the Colony. As regards payment of Customs duty a commercial traveller has to adopt one of two courses, viz. :—

1. Pay a deposit sufficient to cover the duty on any goods likely to be disposed of—the deposit being returned to him on the eve of his departure from the Colony—less duty on such as may have been disposed of; or,

2. Have such samples as he may desire to display opened and checked in the presence of a Customs officer, and checked and repacked in the presence of a Customs officer before he leaves, duty being paid on anything sold.

Travellers leave such packages as they do not require for local trade in the custody of the Customs during their stay in St. Vincent.

BARBADOS.

Barbados. Commercial travellers and other persons merely seeking orders for goods in Barbados are not subject to any special tax or licence fee, but persons visiting Barbados who import goods for sale must obtain from the parochial treasurer of the Parish of St. Michael a licence under Act 8 of 1895 ("An Act relating to the sale of goods by transient traders"). The charge for such licence is determined by the vestry of St. Michael, with due regard to the quantity and value of the goods in question ; but the rate charged shall not exceed proportionately the sum payable by resident traders.

Samples without commercial value are exempt from duty ; samples having a commercial value are liable to the ordinary rates of Customs duties, but drawback is allowed on exportation, provided the identity of the samples or specimens is proved to the satisfaction of the Customs. There is no limit as to the period of exportation.

Resident agents are liable to payment of a trade tax on all goods sold for delivery in the Colony.

GRENADA.

Grenada. No special regulations or taxes exist in Grenada affecting British commercial travellers. Commercial travellers are not required to take out licences to carry on their calling, and those representing more than one firm are treated as if they represent one firm. Principals and agents are treated alike.

Samples of no commercial value are not liable to import duty ; those, that are of commercial value are checked and valued by the Customs Department, and a deposit equivalent to the import duty is required, which is returned to the traveller when the goods are re-checked and placed in the Government warehouse prior to shipment.

Resident agents of British firms are not liable to a license fee, or other taxes.

VIRGIN ISLANDS.

Virgin Islands. No special regulations exist in the Virgin Islands affecting British commercial travellers visiting the Colony, and no licences are required by them. Samples not of saleable value are duty free ; no special regulations obtain in regard to other samples. After three months' residence in the Colony, representatives of British firms become liable to a road tax of 4s. a year, leviable on all residents.

ST. CHRISTOPHER-NEVIS.

St. Christopher-Nevis.

No special regulations exist in St. Christopher-Nevis affecting British commercial travellers and principals of firms visiting their customers, and no special taxes are imposed upon them nor upon resident agents of British firms.

Samples brought by commercial travellers are liable to duty if sold, but arrangements exist whereby duty may be deposited and the deposit returned for goods not sold on the departure of the traveller. Samples must be exported from the same port as imported, but no limit of time is fixed for the exportation. Samples can also be left in bond.

ANTIGUA.

Antigua.

There are no special regulations in force in Antigua relating to commercial travellers.

No licence is chargeable in cases where samples are only exhibited ; a small fee of 5*s*. is chargeable in the case of a pedlar's licence, or 25*s*. if a room or store be used from which sales are effected.

When samples of goods are imported by travellers for the purpose of introducing the goods, no duty is chargeable, but a deposit sufficient to cover the duty on the value of these is demanded by the Treasury, this deposit is returned when the samples are exported. In the case of the sale of any portion of the samples, duty is chargeable upon such only as are disposed of.

Resident merchants representing British or other firms pay annual trade licences, the charges for which range from 25*s*. to £20 per annum, according to the amount of trade carried on by them ; the licence-tax is payable by them as " merchants," and not as agents of non-resident firms.

MONTSERRAT.

Montserrat.

There are no special regulations affecting British commercial travellers whether they represent more than one firm or not, nor any affecting principals of firms visiting the Colony for business purposes. No licences are required by the travellers.

There are no Customs Regulations specially affecting the samples carried by commercial travellers. The usual practice is for a Customs officer to check the samples on the arrival and departure of the traveller. Any samples sold during the visit are charged duty at the usual rates. There is no limit as to the time a traveller may stay, nor is any time fixed before the expiration of which samples must exported. If the samples are of no commercial value they are not liable to duty.

Resident agents of British firms are not subject to any special tax or licence, but on settling in the Colony they become subject to the ordinary taxes payable by other inhabitants.

DOMINICA.

Dominica.

Commercial travellers disposing of goods are regarded as pedlars, and are required to obtain a trade licence at a cost of from 15*s*. to £5, according to the value of the goods involved and other circumstances. The fee, however, seldom exceeds 20*s*.

Commercial travellers representing more than one firm, and principals of firms travelling to take orders or to visit their customers are subject to no special regulations.

Baggage of commercial travellers is examined by a Customs officer, and any cut patterns or other samples of no commercial value are passed without restriction. A list is taken of samples of saleable value, and a deposit required

of a sum equivalent to the duty at the scheduled rates in respect of goods of that class. The samples are ultimately re-packed and shipped under Customs supervision, and if they correspond with the original list the deposit is at once returned. If any shortage is found the duty thereon is retained out of the deposit. Samples upon which a deposit of duty has been made must be exported from the port at which imported, within three months. Goods (not being *bonâ fide* samples) imported by a commercial traveller are subject to the ordinary Customs regulations and duties. If exported within 12 months a drawback of the full amount paid is allowed.

Resident agents of British firms are liable to an income tax of 3½ per cent., and if they stock goods, or import goods directly for delivery to local traders, they must obtain a licence varying in cost from £1 to £5.

TRINIDAD.

Trinidad.

No special regulations exist affecting commercial travellers visiting Trinidad, and no licences are required to be taken out or taxes paid by them.

Samples are liable to duty only if of commercial value, and are admitted free if the duty leviable thereon does not exceed one shilling. In other cases a deposit to cover the duty can be made, which is refunded provided the samples are exported within two months ; this period may be extended on application ; arrangements may be made for shipping at a port other than that at which the samples were imported.

Resident agents are not liable to any taxes or licence fees as such.

BRITISH GUIANA.

British Guiana.

No taxes are imposed on commercial travellers in British Guiana, nor are they required to take out licences in order to carry on operations.

On the Demarara railway commercial travellers are allowed double the quantity of free luggage allowed to ordinary passengers, and they are charged only half the usual rates for excess luggage carried at passengers' risk.

Commercial travellers may obtain a permit for the importation into the Colony of any articles which the Comptroller of Customs is satisfied are *bonâ fide* samples, by either of the following methods :—

(1.) By depositing with the Receiver-General the amount of duty payable.

(2.) By depositing at the Customs House a written guarantee for the payment of the import duty on any samples not accounted for on the departure of the traveller from the Colony.

When the commercial traveller has given notice to the Customs, that it is his intention to export his samples, the following shall be the procedure :—

1. In cases where a deposit of the duty has been made, the Receiver-General, shall refund to a Customs officer, on the certificate of the Comptroller of Customs, the amount deposited in the first instance, and such officer shall, after he is satisfied that the samples are actually shipped for exportation, repay such amount to the commercial traveller and take from him a receipt for the same which he shall subsequently deposit with the Receiver-General.

2. In cases where a guarantee has been given, a Customs officer shall, after he is satisfied that the samples have been actually shipped for exportation, certify the same, and such guarantee shall thereupon be cancelled.

The Customs Department usually allows packages containing the samples belonging to commercial travellers, to be taken to their show room and there opened in the presence of an officer of Customs and checked by him. Before the goods are exported they are re-checked.

Resident agents of British firms are not liable to any taxes or fees as such.

GIBRALTAR.

Gibraltar.

No regulations are in force in Gibraltar affecting British commercial travellers, and no licences are required.

Spirituous liquors, tobacco and cigars are the only dutiable articles, and small samples of these are allowed in free at the discretion of the Revenue authorities.

MALTA.

Malta.

In Malta there are no regulations or taxes affecting commercial travellers or principals of firms, who are not required to take out any licence to carry on their calling.

No privileges are accorded to commercial travellers on railways.

Samples brought by commercial travellers are exempted from duty if they are of no commercial value. Samples of commercial value, if intended for disposal in the Island, are charged duty. If for exportation, they are either deposited at the Custom House, or delivered to well-known local firms on guarantee. In the latter case, the samples must not remain in the Island for more than three months. There are no other Customs regulations specially affecting samples.

Agents of British firms as such are not liable to any taxes or licence fees.

CYPRUS.

Cyprus.

No special regulations exist affecting British commercial travellers or principals of firms visiting Cyprus, and no licences are required, or fees payable, by them.

Samples of no commercial value are admitted duty free : other samples are liable to duty. In case of dutiable samples for exportation a deposit sufficient to cover duty is required at the time of importation, and when the samples are exported the amount paid is returned on production of the deposit receipt and after verification of the samples ; it is usual to allow three months for exportation. Samples need not necessarily be re-shipped from the port at which they were imported. A small charge of 2 cp. ($2\frac{3}{4}d.$) per package is made for wharfage in and out.

Resident agents of British firms are subject to the ordinary tax of four per cent. on incomes or trade profits.

BECHUANALAND PROTECTORATE.

Bechuanaland Protectorate.

An agent of a foreign firm, defined as any person other than an importer, who sells or offers for sale by sample or otherwise, goods of a firm whose place of business is not in the Protectorate pays a licence tax of £10 per annum. The definition does not include a person who sells or offers for sale goods consigned to him by a firm whose place of business is not in the Protectorate.

A commercial traveller representing more than one firm is required to take out a separate licence for each firm which he represents.

Commercial travellers, regularly and exclusively employed by a firm in that capacity, may, on production of proof to the Traffic Manager's satisfaction be furnished with a departmental permit to travel first class with ordinary second class tickets on and over the Cape Government railways and over Rhodesia railways south of Buluwayo. The permit is available for a period not exceeding three months from date of issue. This concession does not apply to commercial travellers holding tourist or excursion tickets, annual or other season tickets, nor to managers, partners, agents, or resident representatives of firms who travel as

commercial travellers. Ordinary tickets held by commercial travellers may be extended on payment of five per cent. per week on the full single fare, on application to a station master prior to the expiry of the availability of such tickets. Commercial travellers are allowed the free conveyance of double the weight of samples (including personal luggage) granted to other passengers, according to the class they travel—*i.e.*, a commercial traveller holding a departmental permit entitling him to travel first class when in possession of a second class ordinary ticket, will be allowed free conveyance of 200 lbs. Excess weight is charged at half excess luggage rates, provided such samples are *bonâ fide* for display only, and not for sale, and accompany the owner. Such luggage may be booked through to ultimate destination—mileage for branch lines being included in the calculation—but it must accompany the passenger and not precede, or follow, him to destination. In such cases, travellers will be allowed to take their luggage away at stations where they break their journey. Sample bicycles, limited to two, accompanying a commercial traveller are charged by weight, as in the case of ordinary samples, instead of the special rates provided for bicycles. The foregoing concessions in regard to commercial travellers' samples are only allowed on production of the necessary departmental permit alluded to ; and they are applicable to Cape Government and Rhodesia railways (south of Buluwayo inclusive).

Duty on goods brought into the Bechuanaland Protectorate is collected at the coast ports of Cape Colony or Natal, and there are therefore no special regulations in the Protectorate affecting the importation of commercial travellers' samples (*see* p. 14 for information as to treatment of samples in South African Customs Union).

Resident agents are liable to the same licence fee of £10 as ordinary commercial travellers.

BRITISH CENTRAL AFRICA PROTECTORATE.

British Central Africa Protectorate.

There are no special regulations or taxes affecting British commercial travellers in British Central Africa. No licences are necessary unless they carry on business in such a way as to subject them to the £10 annual trading licence or £4 annual hawker's licence. As they do not come under the Pedlar's Act, 1871, they are not compelled to take out a pedlar's licence. No special regulations exist regarding commercial travellers representing more than one firm. No occasion has yet arisen to decide what acts constitute "trading" so as to subject a commercial traveller to the necessity of taking out an ordinary trading licence ; but merely taking orders in the country from dealers *who buy to sell again* does not so subject him.

As only a few miles of railway are at present open, there are no regular railway rates, but probably whatever railway privileges are customary in South Africa would be granted to commercial travellers.

With regard to the importation of samples by commercial travellers (a rare event) the ordinary import duty of ten per cent. has been charged, but refunded in case of exportation. In case of any samples being sold in the Protectorate, the traveller has been asked to take out a £10 trading licence : there are not, however, any special Customs regulations on the subject.

Resident agents of British and other firms are only liable to the annual trading licence of £10. Liquor sellers in addition pay an annual licence of £30 for particular premises named in the licence, or an annual perambulating licence of £100.

II.—FOREIGN COUNTRIES.

ARGENTINE REPUBLIC.

Argentine Republic.

Commercial travellers, whether selling goods in Argentine or merely showing samples and soliciting orders, must secure licences. The cost of these in the town of Buenos Aires and the national territories, as distinct from the other provinces of the Confederation, is $50 currency (about £4 7*s.* 6*d.*) per annum. In the principal provinces the following licence fees are levied on commercial travellers :—

Jujuy, $200 (about £17 10*s.*) per annum.

Salta, $1,680 (about £147) per annum. Licences are also issued for the half-year in Salta.

Tucuman, $400 to $800 (£35 to £70) per annum, according to class of firm.

Cordoba, $600 (about £52 10*s.*) per annum.

*Santa Fé, $400 (about £35) per annum.

Entre Rios, $600 (about £52 10*s.*) per annum.

Corrientes, $505 (about £44 4*s.*) per annum.

San Juan, $960 (about £84) per annum. Monthly licences are also issued in San Juan.

Mendoza $600 (about £52 10*s.*) per annum.

Santiago del Estero, $500 (£43 15*s.*) per annum.

Rioja, $100 (about £8 15*s.*) per annum.

Buenos Ayres, $400 (about £35) per annum.

Samples without commercial value are passed by the Argentine Customs without payment of import duty ; samples of value are charged with import duty, which is refunded if they are re-exported within six months.

AUSTRIA AND HUNGARY.

Austria and Hungary.

British commercial travellers in order to exercise their calling in Austria and Hungary should provide themselves with certificates of identity issued by British Chambers of Commerce or mayors of towns—*see* Appendix II.

The regulations in force in **Austria** governing the operations of commercial travellers, whether native or foreign, strictly forbid the solicitation of orders from private individuals, and prescribe that the dealings of all travellers or agents must be confined to such firms or individuals as in the course of their business actually make use of the goods offered them, except in the cases noted below. The following is a list of the classes of goods for which orders may be sought by commercial travellers from all persons whether dealing in them or not :—

Machine plant of all kinds, including motors and their component parts.

Building material, including artificial stonework of all kinds, cork sheets, pasteboard for roofing, and artificial paving material.

Motor cars.

Engineer requisites for heating and lighting apparatus and for waterworks.

Dies.

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* A commercial traveller doing business in Santa Fé who sells to private individuals is charged $2,000 (about £175) for a licence. A $100 licence is imposed on pedlars whose capital does not exceed $200 (about £17 10*s.*). These licences are not issued for less than a year and are not transferable.

Wooden blind rollers and Venetian blinds.

Fine or embroidered linen.

Sewing machines, typewriters, and cycles.

In the case of other classes of goods solicitation of orders from persons not trading in them is only permitted provided the person giving the order expressly invites the soliciting party; such invitations must be previous and spontaneous orders in writing for certain strictly defined goods, and must be neither general in character nor of a self-repeating nature. The solicitation of orders for groceries and druggists' goods from persons not dealing in or making business use of these goods is unconditionally prohibited. It is understood that the preceding regulations are strictly enforced. Goods carried by commercial travellers must merely do duty as samples and must not be sold.

In **Hungary** the solicitation of orders by commercial travellers is permitted in the following cases, viz.:—

1. Commercial travellers may solicit orders for the articles specified below (*a* to *f*) from any person whether making use of the goods in manufacture or for resale, or not, viz.:—
   - (*a.*) Literary and artistic products.
   - (*b.*) For articles of certified "home" industry.
   - (*c.*) Instruments and scientific apparatus.
   - (*d.*) Sewing machines.
   - (*e.*) Larger agricultural machines, *i.e.*, for threshing, sowing, mowing, also locomobiles, steam-ploughs, steam-pumps, and mill-plant in general.

     In the case of orders given by small farmers for machines mentioned under this item, the legalisation of the order by local authorities is necessary.
   - (*f.*) Plant for the transmission of electric power, for lighting in general and for telephones.
2. Commercial travellers may solicit orders for any class of goods from tradesmen who in the ordinary course of their business make use of the articles offered them either in manufacture or for resale.
3. Commercial travellers may solicit orders from tradesmen for office and warehouse fittings and requisites (*e.g.*, business-books, shelves, safes, type-writing machines, carriages, &c.) for the use of the tradesman in his business.
4. Commercial travellers may solicit orders from farmers who within the limits of their business carry on some branch of manufacture (mill, distillery, starch factory, manufacture of dairy produce, &c.). Solicitations of these orders, however, are confined to such goods as can be employed or sold by the farmer within the limits of the said manufacture.
5. The commercial traveller may receive orders from any person, and for any sort of goods, irrespective of their destination or employment, on receipt of a written invitation to call in reference to certain strictly defined articles.

The solicitation of orders by commercial travellers in Hungary is prohibited in other cases than those specified above.

British commercial travellers may avail themselves of a reduced tariff (in most cases $\frac{1}{5}$ heller per 10 kilogs. per kilometre, *i.e.*, about $\frac{1}{6}d.$ per cwt. per mile) for the conveyance of cases of patterns and samples on Austrian and Hungarian State railways and certain private railways in **Austria** and **Hungary**, on production of a certificate of legitimation issued by the Board of Trade in conjunction with the certificate of identity referred to above (*see* Appendix II.).

An agreement between the British and Austrian and Hungarian Governments signed on February 15th, 1897, provides that samples imported by British

commercial travellers into Austria and Hungary are exempt from import duty, subject to the fulfilment of certain formalities to ensure their being re-exported or placed in bond. The traveller must deposit the amount of duty which would be leviable, or give security therefor, and on the re-exportation of the samples—provided that this takes place within twelve months and that certain Customs formalities have been complied with—the duty deposited is refunded or the security discharged.

The Commercial Treaty between Austria-Hungary and Germany provides that wares of precious metals taken into Austria-Hungary by commercial travellers (British travellers are entitled to the same advantages as German) solely for use as samples may at the request of the person concerned be admitted without undergoing the process of marking (Punzierung), provided that security for the due re-exportation of the wares be deposited at the time of importation. Security must be given for the full market value of the samples in addition to the Customs duties, and the expenses of valuation and registration must be borne by the importer.

BELGIUM.

Belgium.

The treatment accorded to commercial travellers in Great Britain and Belgium is reciprocal, and no restrictions are imposed on British travellers in Belgium, nor is any licence duty charged.

An agreement concluded between the United Kingdom and Belgium with reference to the importation of samples by commercial travellers, provides that the marks, stamps or seals placed upon such samples by the Customs authorities of the United Kingdom at the time of exportation, and the officially attested list of such samples containing a full description thereof issued by the proper authority, are to be accepted by the Customs officials in Belgium as establishing their character as samples and exempting them from inspection on importation, except so far as may be necessary to establish that the samples produced are those enumerated in the list. The Customs authorities may, however, affix a supplementary mark to such samples in special cases where they may think this precaution necessary.

BOLIVIA.

Bolivia.

Commercial travellers in Bolivia are liable only to the payment of a municipal tax, the amount of which is fixed by the different municipalities in the Republic. The receipt for such payment serves as a licence to the traveller to conduct his business within the area of the Department of which the municipality which collects the tax is the capital. The tax varies, also, according to the class of goods in which the traveller deals, but in no case does it exceed the sum of 300 (£23 15*s.*) Bolivian dollars (Bolivian dollar = 1*s.* 7*d.*). There are eleven Departments and Territories in Bolivia.

See also under "Peru," p. 41, for information as to treatment of samples.

BRAZIL.*

Brazil.

The rates of tax payable by commercial travellers vary in the different States of Brazil. In Rio de Janeiro and Sao Paulo no taxes are imposed on commercial travellers ; in other States and towns the charges are as follows :—

Pernambuco (State), 200 milreis (£12 10*s.*), State tax.

Ceará (city), 270 milreis (£16 17*s.* 6*d.*), State and Municipal taxes.

Bahia (State), 1,000 milreis (£62 10*s.*), State tax. This tax is collected once yearly, no matter how many times a traveller may arrive in Bahia from other places in Brazil, but is enforced every time he comes from a foreign country.

Pará (town), 1,000 milreis (£62 10*s.*) annually.

Amazonas, 300 milreis (£18 15*s.*) annually.

Maranhão (town), 200 milreis (£12 10*s.*) annually.

* Equivalents have been calculated at the rate of 1 milreis = 1*s.* 3*d.*

Rio Grande do Sul (city), 500 milreis (£31 5*s.*) annual municipal tax; but this tax is stated not to be seriously enforced.

Pelotas, 500 milreis (£31 5*s.*) annual municipal tax, stated to be levied rigorously.

Porto Alegre, 1,000 milreis (£62 10*s.*).

Matto Grosso—

Cuyaba, 300 milreis (£18 15*s.*).
Corumba, 100 „ (£6 5*s.*).
Sao Luiz, 100 „ (£6 5*s.*).

Commercial travellers entering Brazil have to pay import duties on samples they bring with them; in cases, however, where such duties do not exceed one milreis per package, no charge is made. Duties are supposed to be refunded on exportation of samples. Samples of goods subject to consumption tax must be stamped in accordance with the provisions of the consumption tax law in the same way as goods actually for sale.

BULGARIA.

Bulgaria.

Commercial travellers should be provided in accordance with the Bulgarian law of March 26/April 8, 1905, with a special licence, the tax on which levied for the profit of the State shall not exceed 150 francs (£6) for the entire year and 100 francs (£4) for six months if the commercial traveller represents a single house. If he represents more than one house this tax is increased by an additional 100 francs (£4) for the whole year and by 50 francs (£2) for six months. It is understood that these taxes are only payable by the house of business and that in consequence the tax is only to be paid once whether the house of business sends one or several commercial travellers in its service. Commercial travellers must be provided with legitimation certificates; in the case of British commercial travellers the Commercial agreement between Great Britain and Bulgaria of December 9, 1905, provides that the legitimation certificates may be issued in a prescribed form (*see* Appendix II.) by Chambers of Commerce in the United Kingdom and by British Consular Authorities.

CHILE.

Chile.

Commercial travellers are permitted to exercise their calling freely in all parts of Chile without having to obtain permits from administrative authorities or the police, or safe-conducts (passports).

As regards samples brought by commercial travellers, the Superintendent of Customs in Chile was authorized by a decree dated April 19th, 1898, to permit the despatch for private warehouses of the samples with which the agents of commercial houses are travelling, provided that they are not whole pieces of stuff or complete sets of objects which would divest them of their character as samples.

In virtue of this exemption, travelling salesmen may introduce their samples of foreign merchandise into any port of the Republic without paying in ready money the ordinary import duties, and are allowed a term of six months in which to pay the duties if the samples which they bring are designed for consumption in the country. If they re-ship the samples to a foreign country, the I.O.U. (pagaré) which they have signed for the value of the duties is cancelled without any charge.

COLOMBIA.

No licences are required by commercial travellers.

Colombia.

Samples in small pieces are admitted free of duty provided that their total weight does not exceed 25 kilos. (kilo. = 2·204 lbs.). The import duty paid on other samples is returned if the samples are exported within a period of twelve months

CONGO FREE STATE.

Congo Free State.

Any person acting as agent, interpreter, commercial traveller, &c., is liable to a personal annual tax fixed at 150 francs (£6) unless he or his principal is already subject to the direct personal tax in the State. A special licence is granted on payment of the tax, which has to be produced to the authorities whenever required. It has also to be presented and viséd at the frontier stations when the holder enters or leaves the territory, a charge of 5 francs being made for each visé.

DENMARK.

Denmark.

Commercial travellers must take out a licence costing 160 kroner, or about £9. This tax is paid to the Customs on the arrival of the traveller in Denmark, and the licence is available for one year from the date of issue. No licence is issued for a shorter period. If representing more than one firm, the traveller must pay an additional charge of 80 kroner (£4 10*s.*) in respect of each further firm for which he acts. When making application for a licence travellers must produce a certificate (*see* Appendix II.) showing that they are duly authorised to act on behalf of the firm they represent. The certificate must be drawn up before a notary public, whose signature should be verified by the local Danish consular officer. If a traveller is unable to produce this certificate, he must obtain for 64 kroner (about £3 11*s.*) a temporary licence which will enable him to do business. This sum is forfeited if a certificate is not exhibited within four weeks. The traveller must have his licence endorsed by both police and Customs authorities in each town he visits.

The amount of duty leviable on samples brought by commercial travellers has to be deposited. The duty is returned on the production of proof of the identity of the samples if re-exportation takes place within three months.

ECUADOR.

Ecuador.

Commercial travellers entering Ecuador through Guayaquil are admitted without any trouble. No licence tax is demanded and they can bring in any samples they may require on going through the formality of weighing them in the Custom House on entry, and presenting a satisfactory guarantee to the effect that such samples shall be presented to the Custom House again for inspection and weighing on the departure of the traveller. There is no necessity to state the length of time the traveller intends to stay in the country.

All advertising matter, and samples of no commercial value, are admitted duty free, whether brought by the traveller himself or sent by post, or as freight.

EGYPT.

Egypt.

No special taxes are levied on commercial travellers, nor do any regulations exist specially affecting their operations.

FRANCE.

France.

Article 24 of the law of July 15, 1880, which is still in force, stipulates that commercial travellers of foreign nations shall be treated as regards licences on the same basis as French commercial travellers are treated by these same nations. As French commercial travellers are exempt from any special regulations in Great Britain, British commercial travellers are accordingly exempted in France.

Agents of British firms resident and trading in France are subject to the same taxation with regard to licences as Frenchmen.

All foreigners resident in France are required to register themselves at the Prefecture of Police in Paris, or at a Mairie in the Departments, and receive in return a certificate, for which a fee of 2*fr.* 50*c.* (2*s.*) is charged.

Articles serving as models or samples imported by commercial travellers are admitted duty free, provided that an undertaking is given that they shall be re-exported or placed in bond within a period which is not to exceed one year. The Customs Office at the place of importation determines the amount of duty applicable, and a commercial traveller has to deposit this amount in cash or furnish a sufficient guarantee for payment. Each separate model or sample is as far as possible marked by means of a stamp or ticket. A permit or certificate is delivered to the importer containing a list of the models or samples imported, specifying their nature and the marks which are to serve as proofs of their identity, etc. The certificate also shows the amount of duty to which the models or samples are liable and states whether this amount has been paid in cash or whether a guarantee has been given. No charge is made for the delivery of the certificate or permit, nor for marking the samples. Models or samples may be re-exported either through the Customs Office at which they were imported or through any other Customs Office and the import duty will then be refunded or the guarantee cancelled.

FRANCE.—Madagascar.

France.—Madagascar.

No special regulations exist in Madagascar affecting commercial travellers. They are, as in France, subject to the ordinary police regulations.

FRANCE.—Indo China.

France.—Indo China.

No regulations specially affecting commercial travellers exist in Indo China.

GERMANY.

Germany.

British commercial travellers must, in order to carry on operations in Germany, obtain a licence from the German authorities. Such licences are available for one year throughout the German Empire; they cost 1 mark (1*s.*) each and are granted subject to the payment of the taxes of each state, which differ in the various federated countries. They are issued in Berlin by the Office of the Chief of Police, in other parts of Prussia by the "Regierungs-Präsidenten," and in all other parts of the Empire by the Police or Municipal authorities. Commercial travellers soliciting orders may only carry samples or patterns and not the actual goods they desire to sell.

Samples of goods which cannot be used for other purposes may be imported duty free into Germany. If doubt exists as to their utility for other purposes, the importer is allowed to render them unfit for use under official control. Samples of tobacco, foodstuffs, and the like are excluded from free importation as samples.

GREECE.

Greece.

Commercial travellers are not required to go through any formalities in order to be able legally to exercise their calling in Greece, nor are they required to take out any licence, provided they come and go merely as bearers of samples and receivers of orders. Agents of British firms resident in Greece are, however, required to take out trade licences.

Samples without commercial value are exempt from import duty; but when samples which have a value, as capable of being utilised in commerce in whole or in part, their delivery from the Custom House is permitted under conditions of transit. In the latter case the identity of each sample is assured by an additional mark affixed by the Customs authority, and satisfactory security must be given for the payment of the import duty in the event of their not having been exported from the kingdom within twelve months in the same condition as when imported. Exportation may be made either from the port of importation or from another port where importation is allowed.

ITALY.

Italy.

In practice no certificates of identity or licences are required by British commercial travellers, the Italian Government enforcing the production of certificates only in the case of countries which have adopted restrictive measures against Italian commercial travellers.

Samples of no commercial value intended to represent articles of which they form part are exempt from import duty. This exemption embraces also samples of paper and tapestry of sufficient size to show the whole pattern, as well as samples of porcelain, tissues, and other goods, comprising various patterns on one article, provided that the importer consents to render the same unfit for use.

The question of a reduction of tariff for commercial travellers' samples conveyed as baggage on the railways is under consideration of the Railway Tariffs Commission.

JAPAN.

Japan.

No special legislation affecting commercial travellers at present exists in Japan, but the subject is being investigated by the Department of Agriculture and Commerce.

Samples of merchandise capable only of being used as such are exempt from duty under the Japanese Customs Tariff law of March 30, 1906. In the case of articles subject to duty, commercial travellers must deposit a sum of money equal to the duty, which will be refunded on exportation.

MEXICO.

Mexico.

The rates of the taxes payable by commercial travellers vary considerably in the different States of Mexico, and in many cases municipal taxes are levied in addition to the State taxes. In many cases it is to be observed that the amount of the tax to be paid rests, within certain limits, on the decision of the local official whose duty it is to assess the tax. A further charge of 25 per cent. of the taxes leviable in the various States is made for the Federal revenue.

In addition to the ordinary taxes, a Federal stamp tax of ½ per cent. is levied on the value of sales effected in Mexico. Sales arranged by travelling agents representing national or foreign firms, become liable to the tax when their respective firms accept the orders and despatch the goods; but sales effected on their own account by persons who have no fixed residence but travel from place to place carrying on business, as well as those effected by the above-mentioned agents when they themselves deliver the goods, become immediately liable to the tax. If the contract of sale is embodied in a notarial act a stamp tax of 70 cents for every 100 dollars or fraction thereof is levied. This tax is not leviable in the Federal District nor in the Territories, viz.: Tepic and Lower California.

The taxes and other charges levied in the various States of Mexico on commercial travellers are payable in Mexican currency.

In case the samples brought by a commercial traveller into Mexico are dutiable under the Mexican tariff law, the traveller may furnish a bond for twice the amount of the duties leviable. This bond is cancelled if the samples

are taken out of the country through the same Custom House and in the same condition as when they were brought into Mexico. In any case travellers must present their samples at the Custom House before entering the country.

The taxes payable in the different Mexican States are as follows :—

Aguascalientes.

Aguas-calientes.

Commercial travellers doing business only with legally established commercial houses pay $4 (8*s.* 2*d.*) to the municipality. In the case of travellers dealing with private persons a tax of from $50 (£5 2*s.* 1*d.*) to $100 (£10 4*s.* 2*d.*) is leviable. Commercial travellers have to report themselves and pay the tax immediately on their arrival.

Campeche.

Campeche.

In all towns of the State of Campeche, excepting El Carmen, itinerant traders or commercial travellers are at liberty to trade without the payment of any special tax or the necessity of taking out a licence. A tax of 1½ per cent. is leviable, however, on the value of all sales effected, in accordance with the conditions set forth in the law of the 14th November, 1902, dealing with public revenue, the trader or traveller being bound to make declaration at the Tax Collector's office as to the value of sales effected, in order that the latter may levy the corresponding assessment.

Respecting the municipality of El Carmen, and solely as a transitory measure during financial rearrangement, commercial travellers are liable to a special tax varying from $3 (6*s.* 1½*d.*) to $15 (£1 10*s.* 7½*d.*) monthly, in accordance with the capital represented by the applicant.

This tax is purely municipal, and the applicant should present himself at the office of the City Treasurer to make payment of the dues, and provide himself with the licence or receipt showing that this has been done.

Chiapas.

Chiapas.

The tax on commercial travellers is assessed by the Collector of Taxes according to his judgment within the limits laid down by law, viz., from $20 (£2 0*s.* 10*d.*) to $100 (£10 4*s.* 2*d.*) per month.

Chihuahua.

Chihuahua.

Commercial travellers pay for a municipal licence from $1 (2*s.* 0½*d.*) to $10 (£1 0*s.* 5*d.*) a month, and are not subject to any special regulations.

Coahuila.

Coahuila.

In Saltillo, the capital of the State, ordinary commercial travellers pay a tax, varying according to the nature of their business from $1 (2*s.* 0½*d.*) to $10 (£1 0*s.* 5*d.*) a month; commercial travellers carrying goods with them and making sales to private persons pay from $10 (£1 0*s.* 5*d.*) to $25 (£2 11*s.* 0½*d.*) a month. Varying rates are levied on commercial travellers in other municipalities in the State.

Colima.

Colima.

The tax on commercial travellers is fixed by an assessing committee, and varies from $10 (£1 0*s.* 5*d.*) to $50 (£5 2*s.* 1*d.*).

Durango.

Durango.

Commercial travellers pay a tax of $10 (£1 0*s.* 5*d.*) a month in each place that they visit, and if they sell any merchandise a further tax of 3 per cent. is levied on each transaction.

Federal District.

Federal District.

There is no tax on commercial travellers, nor is any restriction placed on them.

Guanajuato.

Guanajuato. Commercial travellers not selling direct to customers, but dealing only with legally established firms or tradespeople are not subject to tax. Other commercial travellers must pay for a licence in every municipality in which they transact business. The charge for this licence, which is valid for 30 days, is fixed by the President of the Municipal Council and varies from $50 (£5 2*s.* 1*d.*) to $100 (£10 4*s.* 2*d.*).

Guerrero.

Guerrero. No taxes or regulations specially affecting commercial travellers exist in this State.

Hidalgo.

Hidalgo. The licence tax for commercial travellers varies from $1 (2*s.* 0½*d.*) to $100 (£10 4*s.* 2*d.*), payable in each municipality, the rate being determined by the President of the Municipal Council.

Jalisco.

Jalisco. All taxes on commercial travellers in this state are now abrogated.

State of Mexico.

State of Mexico. No tax is levied on commercial travellers, except a Government commission of 6 per cent. on transactions made with private parties, including the sale of machinery, or sales to mining companies. Commercial travellers must, however, present to the State Treasury, credentials from the firms represented and obtain a licence to sell goods. Commercial travellers who have not obtained this licence are liable to a fine of from $25 (£2 11*s.* 0½*d.*) to $100 (£10 4*s.* 2*d.*).

Michoacan.

Michoacan. A State tax of from $5 (10*s.* 2½*d.*) to $20 (£2 0*s.* 10*d.*) monthly is imposed, according to the district and the importance of the sales effected.

Morelos.

Morelos. No tax is levied on commercial travellers, but a small stamp tax has to be paid in the event of a sale of goods.

Nuevo Leon.

Nuevo Leon. Commercial travellers pay a municipal tax of $10 (£1 0*s.* 5*d.*) to $50 (£5 2*s.* 1*d.*) in Monterey, of from $5 (10*s.* 2½*d.*) to $20 (£2 0*s.* 10*d.*) in Linares, Villadama, Dr. Arroyo, Lampazos, Montemorres and Cadericita Jimenez, and of from $2 (4*s.* 1*d.*) to $10 (£1 0*s.* 5*d.*) in the smaller towns of the State.

Oaxaca.

Oaxaca. Commercial travellers have to pay a State tax of $20 (£2 0*s.* 10*d.*) each time they visit the State for the purpose of selling goods. This sum is paid to the Jefe Politico of the District who gives a receipt for the same, valid for three months. No municipal tax is levied.

Puebla.

Puebla. The tax on commercial travellers visiting this State is assessed by a Committee, at from $5 (10*s.* 2½*d.*) to $250 (£25 10*s.* 5*d.*); it is believed usually to approach the higher limit. This licence, which is valid for one month, covers operations in the whole of the State. A further charge is made of 22 per cent. on the cost of the licence as municipal tax.

Queretaro.

Queretaro. The rate of tax payable by commercial travellers is assessed by the Chief Officer of Taxes, at his discretion. Commercial travellers must report themselves to this official on their arrival in the State.

San Luis Potosi.

San Luis Potosi. Commercial travellers pay a monthly tax of from $5 (10*s.* 2½*d.*) to $30 (£3 1*s.* 3*d.*) according to the class of trade in which they are engaged.

Sinaloa.

Sinaloa. A separate tax is payable by commercial travellers in each district of this State. The tax, which is payable monthly, is assessed by the "Recaudador de Rentas" of the District, and varies, at his discretion, from $20 (£2 0*s.* 10*d.*) to $200 (£20 8*s.* 4*d.*). In addition a State charge of 20 per cent. is made on the amount of the tax.

Sonora.

Sonora. The tax on commercial travellers varies from $50 (£5 2*s.* 1*d.*) to $150 (£15 6*s.* 3*d.*), and is payable in each town in the State that they may visit.

Tabasco.

Tabasco. Commercial travellers pay a tax of $10 (£1 0*s.* 5*d.*) per month to the State, with 30 per cent. additional for the Federal Government. In addition a further tax of $10 (£1 0*s.* 5*d.*), with 30 per cent. additional for the Federal Government, is levied by the municipality of each town in which the traveller may do business.

Commercial traveller's licence when representing foreign houses, $10 (£1 0*s.* 5*d.*).

Commercial travellers are obliged, before engaging in trade to provide themselves with a licence to be obtained at the local Tax Office, which they are bound to show to those merchants with whom they propose to trade. Failure to comply with this disposition is punishable with a fine of $50 (£5 2*s.* 1*d.*), to be levied by the local Tax Office, or in default imprisonment on the basis of one day for each $2 (4*s.* 1*d.*), the sentence to be carried out by the Prefect of the District to whom advice must be given in the event of the fine not being paid.

Merchants domiciled in the State are liable to the same penalties should the commercial traveller fail to produce his licence prior to attempting to engage in trade relations.

Tamaulipas.

Tamaulipas. A State tax of $5 (10*s.* 2½*d.*) per month is levied on commercial travellers. Municipal taxes, amounting to $10 (£1 0*s.* 5*d.*) per month in Tampico and to smaller sums in other towns, are also levied.

Tepic.

Tepic. Commercial travellers entering the territory pay a tax fixed by an assessing committee, and varying from $1.25 (2*s.* 6½*d.*) to $30 (£3 1*s.* 3*d.*). It is stated that the lower rate is usually levied. A charge of 50 per cent. on the tax levied has to be paid to the municipality.

Tlaxcala.

Tlaxcala. No tax is levied on commercial travellers.

Vera Cruz.

Vera Cruz. Itinerant traders and commercial travellers in this State must obtain licences at the following rates per month :—

	Maximum.				Minimum.			
	$	£	s.	d.	$	£	s.	d.
General Merchandise, either domestic or foreign.	150.00	(15	6	3)	1.00	(0	2	0½)
Jewellery and allied trades	200.00	(20	8	4)	10.00	(1	0	5)
Live Stock of all kinds	25.00	(2	11	0½)	1.00	(0	2	0½)

Itinerant traders and commercial travellers before commencing to exercise their calling must make application for a licence at the office of the State Revenue Department, declaring the particular branch of business to which they propose to devote themselves, or if there is no such special officer, to the local agent nominated for the purpose. The traveller has the right of appeal to the head of the State to have the amount of his licence reduced if he considers the Revenue officer to have fixed too heavy an impost, but must pay the full amount pending the appeal. Payment must be bi-monthly and in advance, unless the applicant declares his intention of remaining in the State but one month, in which case the amount payable is in accordance with the dues corresponding to that period.

The chief of a Revenue Office may make modifications in the amount of the licence fee fixed by Treasury or Revenue agents, if he thinks fit, should the licensee desire to do business in the chief town of a canton ; the same right of appeal to the head of the State exists in this case.

In order to assist itinerant traders and commercial travellers in complying with the foregoing rules, tax collectors and Treasury agents collect at one and the same time the State and Municipal dues, and the details of these amounts figure on the licence given to a traveller.

When a licence has been thus duly issued, travellers are entitled to travel without hindrance in all parts of the State, on the production of their licence, and no one is authorised to make a further collection either for monthly or bi-monthly dues. Failure to take out a licence in the manner set forth above is punishable. Itinerant traders and commercial travellers are bound to produce their licence on demand of the police or State or Municipal authorities.

Yucatan.

Yucatan. Commercial travellers are compelled, if the value of the individual sales that they may effect amount to $20 (£2 0*s.* 10*d.*) or upwards, to take out a municipal licence which will be issued based on the following scale :—

	$	£	s.	d.
I. When the capital employed is less than $5,000 (£510 8*s.* 4*d.*)	2.50	(0	5	1)
II. Above $5,000 (£510 8*s.* 4*d.*) and up to $10,000 (£1,020 16*s.* 8*d.*)	5.00	(0	10	2½)
III. Above $10,000 (£1,020 16*s.* 8*d.*) and up to $25,000 (£2,552 1*s.* 8*d.*)	10.00	(1	0	5)
IV. Above $25,000 (£2,552 1*s.* 8*d.*) and up to $50,000 (£5,104 3*s.* 4*d.*)	15.00	(1	10	7½)
V. Above $50,000 (£5,104 3*s.* 4*d.*) and up to $100,000 (£10,208 6*s.* 8*d.*)	25.00	(2	11	0½)
VI. When the capital is in excess of $100,000 (£10,208 6*s.* 8*d.*)	40.00	(4	1	8)

Commercial travellers must retain their licences on leaving. For the due carrying out of these regulations commercial travellers must make a declaration before the Municipal Treasurer, showing the class of business they propose to engage in and the name of the firm they represent.

No matter the length of time that a commercial traveller may be in one place engaged soliciting trade, the full monthly dues must be paid and in advance, no refund being allowed on the return of the licence for any portion of an uncompleted month.

Commercial travellers not complying with the terms of this law are liable to a fine equivalent to six times the amount of the impost they should have paid in accordance with the magnitude of their business, this being in addition to such monthly licence dues as should have been paid.

A municipal tax, amounting to exactly half the State tax already mentioned, has also to be paid.

ZACATECAS.

Zacatecas.

Commercial travellers, before commencing operations in this State, are obliged to declare at the Tax Office the firm they represent and the class of goods they propose to sell. On receipt of this information a licence is issued for 30 days, at a cost varying from $10 (£1 0*s.* 5*d.*) to $100 (£10 4*s.* 2*d.*), the amount being fixed by the tax collector.

NETHERLANDS.

Netherlands.

No licences, strictly speaking, are required in the Netherlands by foreign commercial travellers.

The only direct tax to which foreign commercial travellers in the Netherlands are liable is that on their professional income, provided they are not domiciled in the country. The amount of the tax for such persons is fixed at 15 fl. (£1 5*s.*) a year. They are legally bound to communicate in writing their name, domicile, and profession to the authorities of the municipality in which they happen to be immediately after the commencement of the financial year, which extends from the 1st May to the 30th April.

As a proof of their compliance with this formality, they are furnished with a certificate, free of charge, signed by the Burgomaster, or his deputy, to which they are obliged to affix their signature. This certificate must be produced, on the demand of the officials of direct taxation, under a penalty of 25 fl. (£2 1*s.* 8*d.*). The head of the Municipality will only grant the certificate on presentation of a declaration of the collector of direct taxes to the effect that the tax has been paid, or that he has received security for the amount.

Samples imported by commercial travellers may be granted a temporary exemption from import duties on the production of the above-mentioned certificate. A pass is given for these samples on the declaration of the importer, after security has been furnished, and the articles in question have had a seal affixed to them, in so far as that can be done without damaging them. The sum given as security is refunded on the exportation of the samples, provided the seals which have been affixed to them have remained intact, and that the exportation takes place within the period mentioned in the pass. The non-observance of these formalities entails the loss of the above privileges. The traveller need not necessarily bring the samples with him on entering the country; but he must in person produce them for inspection and identification. Samples of no value or having an insignificant value may be admitted without duty; all other samples are, for the purpose of establishing their identity, to have seals and so forth affixed to them gratis by the Customs of Entry Officer and must be inscribed in a Transit Certificate, stating the Exit Customs Office, and the period (not more than a year) within which they will be re-exported. In order to avail himself of this privilege the commercial traveller must produce the above-mentioned permission and declare the value of each sample. If the Customs authorities find that the declared value is not sufficient, the Customs and Excise Inspector or his representative shall

fix the valuation. The Entrance Customs dues must be guaranteed and will be refunded on the re-exportation of the samples when identified. This refunding, however, only takes place if all the samples mentioned on the Transit Certificate are re-exported. Articles of gold and silver, which are brought in as samples, are subject to special provisions under Articles 71, 83 and 84 of the Netherland Law of September 18, 1852; and for such objects in particular a quarter of their value must be paid as security at the Customs of Entry.

NETHERLANDS.—Curaçao.

Netherlands.—Curaçao.

There are no special provisions for commercial travellers in Curaçao.

The goods which travellers convey with them for the purpose of obtaining orders (samples) are exempt from import duties, as they are generally of little or no value; the goods which are offered for sale by the travellers remain under the control of the Customs officers. Import and Excise duties must be paid on the goods as soon as they are sold.

NETHERLANDS.—East Indies.

Netherlands.—East Indies.

All foreigners entering the Dutch East Indies must report themselves within three days after their arrival to the Chief of the Local Administration, and give information as to the place and object of their stay. After they have reported themselves, they receive on application a certificate of admission, which gives them the right to reside for six months in all ports open to general trade, as well as in the places mentioned in the certificate. The period of six months may be extended on application. Permits for journeys must also be obtained from the Government. Commercial travellers in the Dutch East Indies have, as such, to pay a tax of two per cent. on their income.

Small patterns of textiles, as well as samples without commercial value, are admitted duty free without further formalities, as samples of no value. For samples of value, such as gold and silver articles, watches, &c., a deposit according to their value must be made with the Customs; in such cases a description of the signs and marks on the samples is also taken, in order to prove their identity on export. The deposit is returned before the samples are exported; if any are retained, the amount of the deposit corresponding to the value of the samples retained is kept back.

NETHERLANDS.—Surinam.

Netherlands.—Surinam.

No licence has to be taken out by commercial travellers, other than those dealing in spirits, who must pay the tax levied on traders in spirits.

In the case of commercial travellers bringing with them samples other than those of no commercial value, these samples are inspected by the Customs officials, and security has to be given for the payment of import duties. On exportation the goods are again officially inspected, and import duty has to be paid for any that have been sold, the security being returned. There is no limit of time fixed for the exportation of the samples.

NORWAY.

Norway.

Commercial travellers on arrival in Norway must obtain a trading licence from the nearest police authority. The charge for this licence for a period of 30 days from the date of issue is 100 kroner (£5 11s.), a similar sum being charged for each subsequent month.

It was enacted by a Norwegian law, dated May 4th, 1901, that foreigners wishing to reside in Norway to seek a livelihood must report their intention on arrival, and, if required, present themselves before the chief of police in towns,

or "Foged" or "Lensmand" in country places when they will be provided with a "book of residence." A Royal Decree of October 26th, 1901, modifies the provisions of this law as regards commercial travellers, and it is sufficient that commercial travellers who take out the trading licence shall have the licence endorsed by the police to the effect that the bearer has reported his arrival in Norway according to law, and that such notification has been entered in the registers kept for the purpose. In this case the trading licence takes the place of the "book of residence."

Representatives of firms, visiting customers with the appointed agents of the firms, are required to take out a trading licence.

Samples which are evidently of no commercial value are exempt from import duty. On certain conditions drawback is granted of duty paid on other samples if exported in the same condition as when imported, and notice is given on their importation.

No special dues are imposed on agents for foreign firms permanently residing in Norway.

PARAGUAY.

Paraguay. Commercial travellers, upon entering Asuncion, pay a tax of $400 to $600 ($£10$ to $£15$). This payment does not, however, exempt them from a further tax (the amount is not specified) on arrival in any of the country towns.

Samples without value and unserviceable for use, as, for instance, small patterns of cloth, &c., may be brought in free of duty. Dutiable goods are allowed to pass the Customs on condition that an undertaking is made to pay the duty in the event of their not being exported within a specified time.

PERSIA.

Persia. Commercial travellers in Persia are not obliged to take out a licence, the only formality they have to observe being the production of a passport properly authorised by official representatives of the Persian Government in the countries from which they come.

With regard to samples, these have to pay duty, except where too small to have a market value. Samples of piece-goods not more than 30 centimetres in length are admitted free.

The importation of firearms is prohibited in Persia, and samples of these goods can only be admitted by express authority of the Shah.

PERU.

Peru. In Peru every facility is given to commercial travellers. They are allowed to enter with their samples on presenting, through a responsible agent, to the Custom House, an official request to pass so many packages of samples. These are examined and valued by the officer named, and then a bond is presented by the agent, who undertakes to pay the amount of the duty leviable in respect of any of the samples that may not be re-shipped within the term specified, which is generally 90 days. This process will cost the commercial traveller from 10*s*. to £1, according to the number of packages he brings, and he is then free to go where he likes with his samples, without being obliged to give an account of them in any part of the interior he may wish to visit. Of course the responsible local agent, before giving the bond to the Custom House, will satisfy himself as to the status of the traveller, who, in most cases, besides his business card, brings a letter of recommendation to some known resident in the port through which the traveller enters the country; indeed, this is almost a requisite and should not be overlooked by intending visitors.

Should a commercial traveller enter Bolivia through Mollendo with his samples and not return to Peru, he must send a certificate, signed and viséd by the Peruvian Consul at La Paz, to the effect that the said samples have entered Bolivia. The responsibility of the agent at Mollendo then ceases and he can withdraw the bond he has given, there being no duties leviable in Mollendo on articles in transit to Bolivia.

The Arequipa Municipality compels commercial travellers to take out a licence, the cost of which is £2 10*s.* per quarter.

PORTUGAL.

Portugal.

No special regulations exist in Portugal affecting commercial travellers or agents of British firms, but any foreigner remaining in Portugal over a period of seven days must obtain from his Consulate a "Bilhete de residencia," or "residential licence," for which British subjects are charged the sum of 2*s.* 6*d.* at H.B.M. Consulate. This document must then be endorsed by the police authorities, who charge a fee of 2,100 reis, or about 7*s.* 4*d.*

Samples of goods (except manufactured tobacco) may be imported duty free, provided the duty leviable would not exceed 300 reis. On other samples marks of identity are placed by the Customs authorities at the time of importation and drawback is granted provided the samples are re-exported within six months in the same condition. Re-exportation need not take place at the port at which the samples were imported.

No special privileges are allowed to commercial travellers on the Portuguese Railways, but persons travelling with circular tickets or kilometre-books are allowed to register parcels of samples as part of their luggage.

ROUMANIA.

Roumania.

British commercial travellers visiting Roumania for business purposes are required to exhibit, besides their passport, a certificate of legitimation. The Commercial Agreement between Roumania and the United Kingdom of October 31, 1905, provides that certificates issued by Chambers of Commerce in the United Kingdom to British commercial travellers will be accepted in Roumania provided that they contain in substance the particulars contained in the form of certificate drawn up by the Roumanian Authorities; this form is in essence similar to that used by British commercial travellers in Russia (*see* Appendix II.).

British travellers also have to declare, on entering Roumania, whether they intend to take orders from private persons as well as from business houses; in the case of travellers taking orders from private persons a quarterly licence has to be obtained, the fee for which varies in amount according to the nature of the trade.

Commercial travellers' samples without commercial value are admitted into Roumania duty free, whilst in the case of models or samples of value no duty is charged, provided they are exported or placed within a Customs warehouse, within a certain period which can in no case exceed 12 months, and provided that certain formalaties to safeguard the revenue are complied with.

Aliens travelling or residing in Roumania have to obtain permits, which are issued only to persons already provided with passports or similar documents, which should be viséd at the consulate or legation in Roumania. Permits are issued by the prefect of the district, except in Bucharest, Jassy, Craiova, and Galatz, where they are granted by the prefects of police. Foreigners arriving in the country, who intend to remain over eight days, must procure permits within twenty-four hours.

RUSSIA.

Russia. Commercial travellers arriving in Russia must obtain for themselves a personal licence at the cost of 50 roubles (£5 5*s.* 6½*d.*), and also, at a further cost of 150 roubles (£15 16*s.* 7½*d.*), a trading licence for the firms they represent. To these amounts provincial dues of 5 (10*s.* 6½*d.*) and 45 roubles (£4 14*s.* 10½*d.*) respectively and town dues of 5 (10*s.* 6½*d.*) and 45 roubles (£4 14*s.* 10½*d.*) respectively must be added, as well as varying local dues which are only legally payable in towns having no municipal organisation. In order to take out a trading licence on behalf of the firm represented, British commercial travellers must produce the necessary power of attorney or letter of authority, and must produce a "certificate of licence to trade" issued by a British Chamber of Commerce (for form commonly used, *see* Appendix II.). Commercial travellers taking orders in their own name need only take out a trading licence. If certificates are taken out in the latter half of the year (July to December) only half the annual tax is leviable. Licences are obtainable at the Customs House through which the traveller enters Russia.

Travellers are not liable to take out a trading licence if they travel in order to purchase goods only.

Under a circular issued by the Customs Department on the 14/26th May, 1895, which still remains in force and is applicable to samples of goods brought into Russia by commercial travellers of all nationalities without distinction, these samples may be re-exported and the duty paid on them refunded within an unlimited period of time.

There is no restriction on commercial travellers' samples conveyed on Russian railways. All passengers' luggage conveyed in the luggage van is weighed, and all has to be paid for with the exception of 1 poud (36 lbs.), which is allowed free of cost.

FINLAND.

Finland. The Russian regulations for commercial travellers are not applicable in Finland, and there is no tax on commercial travellers in that country.

SERVIA.

Servia. British commercial travellers are at liberty to travel for business purposes in Servia without any licence, free from any tax, or payment of duty on their samples, on condition that they have a certificate drawn up in the prescribed form annexed to the Austro-Hungarian Treaty (*see* Appendix II.) showing that whatever tax may be payable in England for the exercise of a trade or business has been discharged by the commercial house which they represent, or by themselves if they are travelling on their own account. These certificates may be issued by Chambers of Commerce, mayors of towns or Servian Consuls, and will be accepted in English if that language is preferred to the French form.

Samples and patterns are only free of duty when they have no commercial value; otherwise the amount of duty chargeable will have to be deposited with the Customs, who will return it when the patterns leave the country.

Import duty is charged on samples and patterns, but drawback is given on re-exportation if required. If re-exportation occurs at some other place than that of entry, then due notice must be given at the latter place in order that the traveller's desire may be notified to the Customs authorities at the intended place of exit.

SPAIN.

Spain. British commercial travellers provided with certificates of identity issued by Chambers of Commerce in a prescribed form (*see* Appendix II.), and bearing the seal of the Board of Trade, may exercise their calling in Spain, without being liable to the payment of any tax.

Whilst it appears doubtful whether there are at present any regulations in force in Spain definitely requiring the production of such certificates by commercial travellers, it is advisable that British commercial travellers proceeding to Spain should provide themselves with these documents, in view of any difficulties which might arise in the exercise of their calling.

Samples of dutiable goods imported by commercial travellers are exempted from duty on observance of the Customs formalities necessary to ensure their exportation or deposit in a Customs warehouse.

SWEDEN.

Sweden.

Commercial travellers wishing to exercise their calling in Sweden must obtain, at a cost of 100 kronor (£5 11*s.*), a licence from the tax collector or other duly appointed officer of the town or district in which they happen to be at the time of payment, when they will receive a receipt. Before entering into business negotiations in any town, this receipt must be produced to the police authorities, to show that the tax of 100 kronor (£5 11*s.*) has been duly paid. The licence is available for 30 days from the date of issue, and an additional 50 kronor (£2 15*s.* 6*d.*) is charged for every 15 days after the first 30 days.

Samples of no commercial value are not subject to duty; samples of value are liable to the ordinary rates of duty. Duty paid on samples can be recovered, provided notice of their intended exportation has been given to the Customs authorities beforehand. The samples are then sealed by the Customs before delivery and are re-examined on exportation; if any are found to be missing duty is payable thereon. Samples need not be exported from the port at which they arrived. Malmö, Gothenburg and Stockholm are, however, the only places from which samples can be exported when repayment of duty is desired. The period allowed for exportation in order to obtain repayment of duty is three months, but this may be extended on application for a further three months.

A resident agent, if a Swede, pays only the ordinary taxes to the Government and municipality. If not a Swede, he must pay the rates for commercial travellers as stated above.

There are no special regulations against commercial travellers representing more than one firm, or as to principals of firms travelling to take orders or to visit their customers, but a principal is required to take out a licence.

At present there are no special privileges for commercial travellers using the Swedish railways.

SWITZERLAND.

Switzerland.

British commercial travellers must obtain a licence in order to do business in Switzerland; this licence is issued gratis to travellers doing business only with such Swiss firms as re-sell the goods they buy through the traveller, or use them for their own industrial purposes. In all other cases (*e.g.*, in the case of commercial travellers who deal with private individuals) a charge of 100 francs (£4) is made for a licence available for six months. Annual licences cost 150 francs (£6). In order to obtain a licence, whether issued gratis or not, British travellers must produce a certificate of identity issued by a British Chamber of Commerce or other competent authority, stating that the firm for which they travel is authorised to carry on operations in the United Kingdom. On presentation of this certificate the requisite licence to trade may be obtained from the authorities of the canton first visited by the traveller.

No special form of certificate is prescribed for British commercial travellers visiting Switzerland, but forms similar to those used for Russia (*see* Appendix II.) are accepted.

Commercial travellers' samples may be imported under bond ("passavant"), which is cancelled on their exportation, provided certain formalities for the protection of the Revenue have been complied with.

TURKEY.

Turkey.

There are no regulations in force in Turkey specially affecting commercial travellers, and consequently no special licences are required. Commercial travellers visiting the Ottoman Empire will meet with no hindrance when they are provided with passports *en règle*.

UNITED STATES.

United States

No special regulations or taxes exist in the United States affecting British commercial travellers or principals, and no licences are required by them.

There are no privileges accorded to commercial travellers on the railways either as regards reduced fares or baggage, but a commercial traveller, or any other person, can buy thousand-mile books of tickets which entitles him to a reduction at the end of the journey. By an arrangement among the railway companies the country is divided up into districts, and the thousand-mile book entitles one to travel over certain specified railways in any particular district without buying separate tickets until the thousand miles are completed. The rate charged is three cents per mile and on the completion of the thousand miles a rebate of one cent per mile is allowed.

Commercial travellers pay the usual baggage rates for excess weight; 150 pounds is allowed to be carried free by each passenger and an excess rate of 12 per cent. of the regular ticket fare is charged for every 100 pounds over weight.

Samples brought to the United States by commercial travellers are not liable to duty if of no commercial value, but are subject to the ordinary rates of duty if of commercial value. Duty paid on samples is not returnable under any circumstances.

Resident agents of British firms are not liable to taxes other than those payable by ordinary residents in the United States.

URUGUAY.

Uruguay.

Commercial travellers must obtain a licence, costing 100 dollars (about £21), annually, expiring on 31st December; the full annual charge must be paid, regardless of the period of the year in which the licence is taken out. Persons desirous of obtaining a licence must apply in writing on paper bearing a 50 cent stamp, to the Chief of Police of Monte Video, who will grant a certificate, which the applicant must present at the office of the Director-General of Indirect Taxes in order to obtain the required licence.

On the Central Uruguay Railway, books of coupons are issued to commercial travellers at a cost of $20 gold (£4 3*s*. 4*d*.), for first class travel only, for a distance of 1,000 kilometres. A commercial traveller is entitled to carry 30 kilos. of passenger luggage free of charge; samples are booked by the same train and instead of paying excess passenger luggage rate pay only first-class goods rate.

Commercial travellers' samples are not subject to Customs duty, provided a bond is given for their exportation.

VENEZUELA.

Venezuela.

No special Regulations or taxes exist in Venezuela affecting British commercial travellers, nor are such travellers required to take out a licence to carry on their calling. Persons visiting Venezuela are recommended to provide themselves with passports.

No privileges are accorded to commercial travellers on the railways in the way of reduced fares or baggage rates.

Security must be given that the samples will be exported, or, if disposed of, duties must be paid on them, or on the part disposed of.

Resident agents of British firms are not liable to any taxes or licence fees.

APPENDIX I.

Treatment of Foreign Commercial Travellers in the United Kingdom.

Foreign commercial travellers can carry on their business in Great Britain without payment of any special tax.

Samples and patterns which they may bring with them and which do not bear any marks in contravention of the provisions of the "Merchandise Marks Acts" of 1887 and 1891 are, if they contain dutiable articles, to be declared at the Customs House on entry; and for purposes of identification are officially marked, free of cost, by the affixing of a distinguishing stamp or seal. The import duty leviable must either be deposited or security must be given for it. The party concerned will receive from the Customs, free of cost, a permit or certificate containing a list of the samples or patterns and specifying the nature of the goods and any such distinguishing marks as may be proper for their identification, as also the amount of duty leviable.

Exportation must take place within a period not exceeding twelve months from the importation of the samples or patterns, failing which the duty deposited will be carried to public account, or recovered from the security given. The patterns or samples may be exported through the Customs House at which they were imported or through any other. If presented for exportation within the prescribed period, the duty deposited will be refunded or the security released, as the case may be, after identity of the articles has been established.

Samples and patterns of goods, readily recognisable as such, and which have no intrinsic value, are not considered as coming within the provisions of the "Merchandise Marks Acts."

Gold and silver wares, although not at present subject to import duty, are, if intended for sale (but not if for private use), retained by the Customs until they have been assayed as required by the Act 46 and 47 Vict., cap. 55. The duty formerly leviable on articles of this kind* must, therefore, be deposited on the importation of samples of such goods by foreign commercial travellers until the samples are exported through the Customs.

* Gold 17*s.* per oz. troy; silver 1*s.* 6*d.* per oz. troy.

APPENDIX II.—FORMS.

(*a*) British Possessions.

SOUTH AFRICAN CUSTOMS UNION.

(*Front of Certificate.*)

TRAVELLER'S SAMPLES SCHEDULE.

For Removal of Traveller's Commercial Samples—duty paid—from ..... in the Union to various other parts of the Union as under, viz. :—

(1)..... (3).....

(2)..... (4).....

Numbers and Marks.	Number and Description of Packages.	Name of the Country where the goods were grown, produced, or manufactured.	Particulars of the Goods in the several Packages.		Current value of Goods at the place from which they were originally imported into the Union.
			Description of Goods.	Net Quantities.	

I, ..., do hereby solemnly declare to the best of my knowledge and belief that the particulars of the goods above described are true; and I undertake to produce this form to the Customs Department in whatever Colony in the South African Customs Union into which I may remove the above goods, and I further undertake at the end of my journey to return it to.....with the necessary endorsements duly recorded thereon.

.....190 . .....

For delivery to the.....for conveyance to..... .....

(*Back of Certificate.*)

ENDORSEMENT BY COMMERCIAL TRAVELLER, SHOWING WHAT QUANTITY, IF ANY, OF THE GOODS ENUMERATED ON THE FACE THEREOF HAVE BEEN DISPOSED OF IN OTHER COLONIES OF THE SOUTH AFRICAN CUSTOMS UNION; TO BE COUNTERSIGNED BY AN OFFICER OF CUSTOMS IN THE COLONY IN WHICH THE SALE OF THE GOODS TAKES PLACE.

Description of Goods.	Net Quantities.	Current Value as per face.	Signature of Traveller.	Signature of Customs Officer.

I,....., do hereby solemnly declare to the best of my knowledge and belief the above particulars are true in every respect.

.....

.....190 .

.....

Form A. (not to be used for Goods removed in Bond).

NOTICE FOR IMPORTED DUTY PAID OR FREE GOODS.

Removed to and for consumption in.....(within the Customs Union).

To the

The undermentioned imported goods are removed from..... for consumption therein.

Marks and Numbers.	No. and Description of Packages.	Name of Country where the Goods were grown, produced or manufactured.	Description of Goods.	Nett Quantities.	Value of Goods as entered on importation into the Union.		
					£	*s.*	*d.*

I,.....do hereby solemnly declare, to the best of my knowledge and belief, that the particulars of the goods above described are true, and that they are being despatched for consumption in..... .....

Dated this.....day of.....19.....

.....
Consignor.

The goods as above described have been delivered to the.....

to be conveyed by { *Ship,* / *Wagon,* / *Rail,* } consigned to M.....at.....

Dated at.....

.....19..... ..... { *Customs Officer.* / *Carrier.* / *Railway Officer.* }

NOTE.—The term "Imported" as here used, includes flour, wheaten meal or pollard manufactured in the Union from *other* than South African wheat and Union manufactures of Tobacco, or preparations of Tobacco containing an appreciable quantity of imported materials. The quantities and descriptions of such imported materials must be specified on this form.

N.B.—This form can be obtained at the Office of any C.C. or R.M., Railway Goods' Station and Custom House. In the case of goods forwarded by rail, it is to be handed in to the Railway Authorities who will forward it on to the Customs. In other cases the form is to be sent direct to the Controller of Customs, Cape Town, by the Consignor, marked "On Public Service." (Post free.)

This form shall be of Foolscap size and printed or written in Black Ink.

Form B. (not to be used for Goods removed in Bond).

ADVICE TO CONSIGNEE FOR IMPORTED DUTY-PAID OR FREE GOODS.

Forwarded for consumption in.....
(within the Customs Union).

Marks and Numbers.	No. and Description of Packages.	Name of Country where the goods were grown, produced or manufactured.	Description of Goods.	Nett Quantities.

The goods as above described have been delivered to the.....
to be conveyed by { *Ship*, / *Wagon*, / *Rail*, } consigned to M.....at.....
To M.....at.....

I.....do hereby solemnly declare that I forwarded to the.....at.....a Notice—as required by the Customs Regulations—of the despatch of the above-mentioned goods. Upon the delivery of the goods to yourselves, this advice must be endorsed accordingly and dealt with as directed further on.

Dated at.....this.....day of.....19.....

.....Consignor.

Number.....and date.....of relative Notice.

N.B.—This form can be obtained at the Office of any C.C. or R.M., Railway Goods Station and Custom House, and is to be forwarded to the Consignee of the goods.

This form shall be of Foolscap size and printed or written in Black Ink.

ENDORSEMENT TO ADVICE B.

To the.....at.....

The goods described within have been received by me at.....
this.....day of.....19.....

.....
Consignee.

N.B.—In the case of goods received by rail this advice is to be handed to the Railway Authorities by the Consignee, who will forward it to the Customs together with the Railway Advice Note relative to the goods. In other cases it is to be forwarded by the Consignee to the Principal Officer of Customs in the receiving Colony, marked "On Public Service." (Post free.)

(*b*) Foreign Countries.

AUSTRIA HUNGARY.

The following is a copy of the form of legitimation certificate referred to in Part II. of the return and issued by the Board of Trade in order to enable travellers to obtain reduced rates for the conveyance of their samples on Austrian-Hungarian railways.

Front.

Ohne Identitäts-Karte ungiltig!

Nr. 190____.

Legitimations-Karte.*

Es wird hiemit bestätigt, dass Herr.....

Reisender der Firma.....

in.....

ist, und als solcher in die Lage kommt, Reisen unter Mitnahme von.....Stück Musterkoffern mit Inhalt.....zu unternehmen.

.....am.....

Zeichnung der Firma:

Stempel und Unterschrift der ausfertigenden Behörde:

Unterschrift des Inhabers:

* Die Legitimations-Karten werden jährlich erneuert, gelten somit nur für das auf denselben ersichtlich gemachte Kalenderjahr.

Ohne Identitäts-Karte ungiltig!

Translation.

Invalid without Identity Certificate.

No. 190____.

Legitimation Certificate.*

This is to certify that Mr.....

is a traveller for the firm of.....

established at.....

and as such can undertake journeys, taking with him.....boxes of samples containing.....

.....on the.....day of.....

Signature of the Firm:

Stamp and Signature of the Official issuing the Certificate.

Signature of Holder of Certificate:

* The Legitimation Certificates are renewable annually, and are only valid for the Calendar Year.

Invalid without Identity Certificate.

Back.

Die Anwendung der von österreichischen, ungarischen und bosnisch-hercegovinischen Bahnverwaltungen für die Beförderung von Musterkoffern tarifmässig eingeräumten Begünstigung ist an die Erfüllung nachstehender Bedingungen geknüpft:

1. Bei der Aufgabe sind die Legitimations-, die Identitäts-Karte und die Fahrlegitimation vorzuweisen und hat zur Constatirung der Identität des Besitzers derselbe über Verlangen die Namensfertigung zu leisten.

2. Die Bahnanstalt behält sich das Recht vor, den Inhalt der Musterkoffer zu prüfen. Die Muster müssen als solche erkennbar sein. Colli, welche Verkaufsobjecte oder sonstige Gepäcksstücke enthalten, sind von der Anwendung der ermässigten Gepäckstaxe ausgeschlossen. Diese sind daher bei der Aufgabe besonders zu declariren.

3. Auf jedem Musterkoffer muss die Firma, in deren Auftrage die Reise unternommen wird, dauerhaft kenntlich gemacht sein.

4. Der Reisende muss den Zug benützen, für welchen die Koffer aufgegeben werden. Innerhalb einer Stunde nach Ankunft des Zuges in der Bestimmungsstation ist die Legitimations-Karte vorzuweisen, um das Gepäck ausgefolgt zu erhalten, oder den Gepäcksschein mit dem Vermerke des erfolgten Vorweises versehen zu lassen, widrigenfalls die Gebürendifferenz zwischen dem normalen und ermässigten Tarifsatze im Nachzahlungswege eingehoben wird.

5. Jeder Wechsel in der Person des Reisenden ist seitens der in der Legitimations-Karte genannten Firma der zur Ausstellung der Legitimations-Karte berufenen Behörde sofort anzuzeigen.

6. Legitimations-Karten, die infolge Ablaufes der Giltigkeitsdauer, infolge Wechsels in der Person des Reisenden oder aus sonstigen Gründen ungiltig geworden sind, müssen seitens der Firma zu deren Gunsten diese Legitimations-Karten ausgefertigt wurden, ehestens jener Behörde zurückgestellt werden, welche dieselbe ausgefertigt hat.

7. Die in der Legitimations-Karte genannte Firma haftet für jeden Missbrauch der Begünstigung seitens ihrer Organe. Jeder Missbrauch, wozu auch der Verkauf mitgeführter Musterwaaren gerechnet wird, hat vorbehaltlich der strafrechtlichen Verfolgung oder sonstigen Inanspruchnahme des Schuldtragenden für die in der Legitimations-Karte genannte Firma die dauernde Entziehung der Begünstigung unnachsichtlich zur Folge.

Translation.

The exercise of the privileges granted by Austrian, Hungarian, and Bosnian Herzegovinian Railway administrations for the conveyance of cases of samples according to their reduced tariff is contingent on the fulfilment of the following conditions:

1. Legitimation and Identity Certificates and railway tickets must be produced when the luggage is booked, and, if desired, the holder must sign his name in order to prove his identity.

2. The railway administration reserves the right to examine the contents of the boxes of samples. Samples must be recognizable as such. Packages containing articles for sale or other luggage are excluded from the application of the reduced tariff rate. These are, therefore, to be declared separately on booking.

3. The name of the firm for whom the journey is undertaken must be inscribed in a permanent manner on each box of samples.

4. The traveller must use the train for which the cases are booked. Within an hour after the arrival of the train at the station of destination the legitimation certificate must be produced in order that the luggage may be delivered, or that the luggage ticket may be marked to the effect that the certificate has been produced. Failing this, the difference between the ordinary and the reduced tariff rates will be charged.

5. Every substitution of one traveller for another is to be at once notified to the authority empowered to issue legitimation certificates by the firm named on the certificate.

6. Legitimation certificates which have become invalid either on account of the expiration of the period for which they were issued, or in consequence of the substitution of one traveller for another, or for other reasons, must be returned as soon as possible by the firm in whose favour they were issued to the authority or office using them.

7. The firm mentioned on the legitimation certificate is liable for any abuse of these privileges on the part of their agents. Every abuse (amongst which is reckoned the sale of samples) is visited by the immediate and permanent withdrawal of these privileges from the firm mentioned in the legitimation certificate, in addition to the penal prosecution of, or other liabilities incurred by, the offending party.

The following is a copy of the form of certificate of identity issued in connection with the above :—

No.

Identitäts-Karte.

für den Geschäftsreisenden Herrn.....

Diese Identitäts-Karte dient als Ergänzung zu der, an den Genannten ausgefertigten Legitimations-Karte behufs Erlangung des ermässigten Musterkoffertarifs und muss gleichzeitig mit dieser Legitimations-Karte bei sonstiger Ungiltigkeit der letzteren vorgewiesen werden.

.....am.....190 .

Unterschrift des Inhabers :

.....

Stempel der Ausfertigungsstelle.

Unterschrift des Ausstellers :

.....

Translation.

No.

Identity Certificate.

for the Commercial Traveller, Mr.....

This Identity Certificate is a supplement to the Legitimation Certificate issued to the above-named person for the purpose of enjoying the reduced tariff for cases of samples and must be produced at the same time as the said legitimation certificate, failing which the latter will be rendered invalid.

.....190

Signature of the holder of the Certificate.

.....

Stamp of the official issuing the Certificate.

Signature of the Official issuing the Certificate.

.....

A photograph of the commercial traveller is affixed to the back of the above certificate.

BULGARIA.

Modèle.

CARTE DE LEGITIMATION POUR VOYAGEURS DE COMMERCE.

(Armoiries.)

Pour l'année..... No. de la carte.....

VALABLE POUR LE ROYAUME-UNI DE LA GRANDE-BRETAGNE ET D'IRLANDE ET LA BULGARIE.

PORTEUR :

(Prénom et nom de famille.)

Fait à.....le (jour, mois, année.)

(Sceau.) (Autorité compétente.)

Signature.

IL est certifié que le porteur de la présente carte .....

{ possède un (*désignation de la fabrique ou du commerce*) à .....
{ sous la raison .....

{ est employé, comme voyageur de commerce, dans la maison.....
{ à.....qui y possède un (*désignation de la fabrique ou du commerce*).

Le porteur de la présente carte désirant rechercher des commandes et faire des achats pour le compte de sa maison, ainsi que de la maison suivante [*ou* des maisons suivantes] (*désignation de la fabrique ou du commerce*) à....., il est certifié, en outre, que ladite maison est tenue [*ou* lesdites maisons sont tenues] d'acquitter dans ce pays-ci les impôts légaux pour l'exercice de son [*ou* leur] commerce (industrie).

Signalement du Porteur :

Age.....

Taille.....

Cheveux .....

Signes particuliers.....

Signature :

.....

AVIS.

Le porteur de la présente carte ne pourra rechercher des commandes ou faire des achats autrement qu'en voyageant et pour le compte de la maison susmentionnée [*ou* des maisons susmentionnées]. Il pourra avoir avec lui des échantillons, mais point de marchandises. Il se conformera, d'ailleurs, aux dispositions en vigueur dans chaque État.

Nota.—Là où de modèle ci-dessus contient un double texte, le formulaire à employer pour l'expédition des cartes présentera l'espace nécessaire pour y insérer l'un ou l'autre des textes, suivant les circonstances du cas particulier.

CARTE DE LEGITIMATION POUR VOYAGEURS DE COMMERCE.

Pour l'année..... Pour six mois.....

VALABLE EN BULGARIE.

Délivré le..... 19.....

Pour prendre des commandes, avec ou sans échantillons, auprès des maisons opérant la revente des articles ou en faisant usage pour leurs besoins professionnels.

PORTEUR :

....

..... le..... 18.....

Chef de Douane :

.. ..

Il est certifié par la présente que le porteur.....

.....

possède un.....

à.....

pour.....

qui l'autorise.....

....

.....

Signalement du Porteur :

Age.....

Taille.. .....

Cheveux.....

Signes particuliers..... .....

Signature du Porteur :

.....

DENMARK.

"'We of the city of hereby certify that Mr. A.B. is our representative for Denmark, with instructions from us to take orders, show samples, &c., and generally guard our interests.

"'Date.

"'Signature of firm."

RUSSIA.

The following is a specimen of the form of "licence to trade" issued by a British Chamber of Commerce for the use of British commercial travellers visiting Russia.

CERTIFICATE OF LICENCE TO TRADE FOR COMMERCIAL TRAVELLERS.

For the year 190..... No. of Certificate.....

Printed Seal of Chamber.

Bearer.

....., the .....190.....

THE.....CHAMBER OF COMMERCE.

SEAL.

Secretary.

It is certified by these presents that the bearer of this Certificate is a commercial traveller in the service of the house of..... ..... at.....who owns there a .....

The bearer of this Certificate proposing to get orders, and to effect the purchase of goods for the said house, it is hereby certified that the said house is authorised to exercise a trade or industry in this country.

DESCRIPTION OF THE PERSON OF THE BEARER.

Age.....
Height.....
Hair.....
Characteristic Marks.....
.....
Signature.....

CARTE DE LEGITIMATION INDUSTRIELLE POUR VOYAGEURS DE COMMERCE.

Pour l'année 190..... No. de la Carte.....

Printed Seal of Chamber.

Porteur.

....., le.....190.....

LA CHAMBRE DE COMMERCE DE.....

SEAL.

Le Secrétaire.

Il est certifié par la présente que le porteur de cette carte est voyageur de commerce au service de la maison..... ..... à.....qui y possède un.....

Le porteur de cette carte se proposant de recueillir des commandes et de faire des achats de marchandises pour la dite maison il est certifié que la dite maison est autorisée à exercer un commerce ou une industrie dans ce pays.

DÉSIGNATION DE LA PERSONNE DU PORTEUR.

Age.....
Taille.....
Cheveux.....
Signes particuliers.....
.....
Signature.....

In the case of certificates issued to commercial travellers representing more than one firm, or to partners in a firm visiting Russia the necessary verbal alterations are made in the above form.

SERVIA.

CARTE DE LEGITIMATION INDUSTRIELLE POUR VOYAGEURS DE COMMERCE.

Valable pour l'année .....

Ill est certifié par la présente que le sieur .....
{ fait le commerce (possède une fabrique) de .....sous la raison sociale ..... }
{ est au service de la maison de commerce .....en qualité de voyageur de commerce et que cette maison fait le commerce (possède une fabrique .....à..... }

Le sieur..... .....désirant recueillir des commandes et faire des achats de marchandises pour le compte de la susdite raison sociale [ainsi que pour celui des raisons sociales suivantes : .....], dans le royaume de Serbie,

il est certifié, en outre, que la(les) dite(s) raison(s) sociale(s) acquitte(nt) dans son (leur) pays les droits réglementaires pour l'exercice de son (leur) commerce.

Le porteur de la présente carte de légitimation est autorisé à recueillir des commandes et à faire des achats de marchandises, mais exclusivement en voyageant et seulement pour compte de la(les) dite(s) raison(s) sociale(s).

Il pourra porter avec lui des échantillons, mais non des marchandises. En recueillant des commandes et en faisant des achats, il aura à se conformer aux règlements en vigueur dans chaque Etat pour les voyageurs de commerce de la nation la plus favorisée, et il devra toujours être muni de la carte de légitimation.

(Endroit, date, signature, et sceau de l'autorité qui délivre la carte.)

(Signalement, domicile et signature du voyageur de commerce.)

SPAIN.

CARTE DE LEGITIMATION POUR VOYAGEURS DE COMMERCE.

Bon pour l'année.....No. de la Carte.....

Sceau de 'Etat.)

PORTEUR.

(Noms et prénoms).....

Lieu....., date .....

Sceau de l'autorité compétente.)

.....

(Titre et signature de l'autorité compétente.)

Il est certifié par la présente que le porteur

{ de cette carte possède une .....
(indication de la fabrique ou du commerce)
à.....sous la raison de
commerce .....

{ est commis voyageur au service de la
maison ..... à .....
qui possède une .....
(indication de la fabrique ou du commerce)
à..... .....sous la raison de commerce .....

Le porteur de cette carte se proposant de recueillir des commandes et de faire des achats en Espagne pour cette maison et pour la maison ci-après désignée / les maisons ci-après désignées :—

.....

.....

(désignation de l'établissement commercial et industriel), il est certifié que la dite maison est autorisée / les dites maisons sont autorisées à pratiquer son / leur industrie (commerce) dans le pays et paie / paient les contributions légales pour l'exercice de son / leur commerce (industrie).

SIGNALEMENT DU PORTEUR.

Age.....

Taille.....

Cheveux.....

Signes particuliers .....

.....

Signature du porteur :

.....

CERTIFICATE OF IDENTITY FOR COMMERCIAL TRAVELLERS.

Valid for the year.....No. of Certificate.....

(Seal of the State.)

BEARER.

Name in full.....

Place....., date.....

(Seal of the competent authority.)

.....

Title and Signature of the competent authority.

This is to certify that the bearer of this

{ card is the proprietor of a.....
(designate the factory or business) at
.....the firm being
known as .....

{ is a commercial traveller in the service of
the house of .....at
..... who are the proprietors
of a.....(designate the factory
or business) at.....the
firm being known as .....

As the bearer of this card purposes to take orders and effect purchases in Spain for account of the aforesaid house and for the under-mentioned house / houses :—

.....

.....

(designate the commercial or industrial establishments), it is hereby certified that the aforesaid house is / houses are authorized to exercise its / their industry (commerce) in the country, and that it pays / they pay the legal impost for the exercise of its / their commerce (industry).

DESCRIPTION OF THE BEARER.

Age.....

Height.....

Hair.....

Characteristic marks .....

.....

Signature of Bearer :

.....

NOTE.

The certificates, when drawn up in the above form, are forwarded by the issuing Chamber of Commerce to the Board of Trade, who affix their seal and return the document.

As regards the statement in the certificate that the firm in whose interest it has been applied for pays the legal impost for the exercise of their trade or industry, the Board of Trade have suggested to the Chambers of Commerce that in cases where there is no such impost (as is the case with the majority of trades carried on in the United Kingdom) any difficulty might be met by the addition of words to the effect that there is no legal impost for the exercise of such trade or industry.

Digitized with financial assistance from

Shri Brihad Bhartiya Samaj

on 24 February, 2020

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, Ltd., 34-40, Bacon Street, E.

1906.